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PAYMASTER'S MANUAL

UNITED STATES MARINE CORPS

(Revised 1921)

WASHINGTON
GOVERNMENT PRINTING OFFICE
1922

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HEADQUARTERS U. S. MARINE CORPS,
PAYMASTER'S DEPARTMENT,
Washington, D. C., July 8, 1921.

From: The Paymaster.
To: The Secretary of the Navy, via the Major General Commandant.
Subject: Transmits Paymaster's Manual, U. S. Marine Corps, 1921.
Reference: (*a*) Article 74 (3–i), Navy Regulations, 1920.

1. There is transmitted herewith a revision of the Paymaster's Manual, United States Marine Corps, which has been prepared under the direction of the undersigned, and is approved and forwarded with request for approval, if deemed proper, in accordance with the provisions of reference (*a*).

GEORGE RICHARDS.

[First indorsement.]

HEADQUARTERS, U. S. MARINE CORPS,
Washington, July 23, 1921.

From: The Major General Commandant.
To: The Secretary of the Navy.

1. Forwarded, approved.

JOHN A. LEJEUNE.

Approved July 25, 1921.

THEODORE ROOSEVELT,
Acting Secretary of the Navy.

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Paymaster's Manual, United States Marine Corps.

PREFACE.

1. The Manual of the Paymaster's Department is issued for the information and guidance of all officers and men of the United States Marine Corps. Where these instructions and those printed on the various forms issued by the Paymaster's Department are silent or incomplete in any particular, such instructions as may be issued from time to time by the Paymaster, Marine Corps, will govern.

2. The statements contained herein concerning the pay and allowances due under various circumstances are based on the laws, regulations, and decisions in force at the time of the publication of the manual. The laws and regulations governing such matters are subject to frequent change, and the decisions are often controlled by apparently obscure points occurring in the specific case under consideration. The manual should therefore be used in determining the pay and allowances due under certain circumstances, solely as a guide to present rulings, reference being made for authority in particular cases to the laws, regulations, and decisions in force when such cases arise.

3. Decisions of the Comptroller General of the United States, where quoted, are referred to by date and, where practicable, appear in chronological order. The publication in which these decisions are printed is indicated thus: "1 Comp. Gen., 100, Sept. 1, 1921," which denotes the volume, page, and date of the Decisions of the Comptroller General of the United States, or thus: "Bu. Memo. 107, p. 1325," which denotes the number and page of the Memoranda for the Information of Officers of the Supply Corps, Commanding Officers of Ships and Commandants of Station.

4. Articles of Navy Regulations are referred to as "R.," followed by the article number, thus: "R. 653."

5. Marine Corps Orders are referred to as "M. C. O." preceded by the paragraph number, thus: "153 M. C. O."

6. Navy Department General Orders are referred to as "N. D. G. O.," followed by the order number, thus: "N. D. G. O. 12."

7. Army Regulations are referred to as "A. R.," followed by the paragraph number and year, thus: "A. R. 210, 1913."

8. Laws are referred to as follows: "Revised Statutes" as "R. S.," preceded by the number of the section, thus: "1622 R. S."

9. Statutes at Large as "Stat.," preceded by the volume number and followed by the page, thus: "33 Stat., 632."

10. Some of the more recent legislation is referred to simply by date of the passage of the act.

11. Opinions of the Attorney General are referred to as "Op. Atty. Gen.," preceded by the volume number and followed by the page, thus: "12 Op. Atty. Gen., 231."

12. Opinions of the Judge Advocate General of the Army and of the Judge Advocate General of the Navy, and decisions of the Supreme Court and the Court of Claims, are referred to as "Op. J. A. G., Army," "Op. J. A. G., Navy," "U. S." and "Ct. Claims," respectively. System of Accountability, United States Marine Corps, 1916, is referred to as "S. of A."

AUTHORITY FOR THE MANUAL OF THE PAYMASTER'S DEPARTMENT, UNITED STATES MARINE CORPS.

13. The head of each department is authorized to prescribe regulations, not inconsistent with law, for the government of his department, the conduct of its officers and clerks, the distribution and performance of its business, and the custody, use, and preservation of the records, papers, and property appertaining to it. (161 R. S.)

14. All general rules and regulations for the guidance of, and all other general orders and general instructions to, persons in the Naval Establishment shall be contained in the following publications: (R. 74 (1).)

(*a*) Manuals or circulars of instructions issued by any bureau or office * * *. (R. 74 (1h).)

(*b*) Accounting instructions. (R. 74 (1i).)

(*c*) * * * In general, questions of principle shall be included in the Navy Regulations, while detailed instructions as to the methods of applying such principles shall be issued in the Bureau Manuals. * * * (R. 74 (3a).)

(*d*) * * * and the Paymaster's Manual, United States Marine Corps, shall be approved by the Major General Commandant and by the Secretary of the Navy. (R. 74 (3i).)

(*e*) Orders or instructions contained in any of the publications enumerated in the two preceding paragraphs of this article shall have full force and effect for the guidance of all persons in the Naval Establishment. * * * (R. 74 (4).)

(*f*) The manuals or circulars of instructions authorized by article 74 shall be prepared in the bureau or office concerned, signed by the chief or head thereof, and submitted for the approval of the Secretary of the Navy in the manner prescribed in article 74. (R. 75 (9).)

(*g*) Whenever any bureau or office, or any officer or official, in the naval service deems it necessary or advisable that any alteration or correction be made in, or any addition made to, any of the publications covered by this chapter, or that any general order should be issued, he shall bring the matter to the attention of the bureau or office as indicated in the preceding paragraphs of this article, submitting at the same time a draft of the proposed order or change, together with a statement of the reasons for proposing it. (R. 75 (10).)

(*h*) The manuals or circulars of instructions authorized by article 74 and orders for all changes therein shall be distributed by the bureau or office concerned, and the records thereof shall be kept in such bureau or office. (R. 75 (10b8).)

(*i*) The information as to the pay and allowances prescribed by or in pursuance of law for officers and enlisted men of the Navy and Marine Corps shall be embodied in the Manuals of the Supply Corps, United States Navy, and the Paymaster's Department, Marine Corps, respectively, and the service shall be governed accordingly. (R. 572 (3).)

ABSENCE.

100. The provisions of Navy Regulations are exclusively applicable to cases involving absence without leave in the Marine Corps, except when marines are detached for service with the Army, by order of the President, when, under the provisions of 1621 R. S., Army Regulations govern. (12 Comp., 309, Nov. 18, 1905.)

101. The pay and allowances of any marine absent from his command without leave, or after his leave has expired, for one connected period of 24 hours or more, shall be checked against his account for the time he is so absent, such absence being computed from the date (inclusive) that the unauthorized absence begins to the date (exclusive) of the man's return to military control. Disconnected periods of unauthorized absence of less than 24 hours will not be checked. (R. 554–1.)

102. For absence on the 30th and 31st day of a month and 1st day of the following month two days' pay and allowances should be checked. Similarly, for absence on the 31st day of a month and 1st day of the following month two days' pay and allowances should be checked (20 Comp., 772 and 867, Apr. 30 and June 27, 1914), but the checkages should appear on the roll for the month in which the absence occurs.

103. The time absent without or over leave in each calendar month will be computed separately, deducting one month's time or pay for an absence of an entire calendar month, regardless of the number of days in the month.

104. "For one day's unauthorized absence on the 31st of any calendar month, one day's pay shall be forfeited." (34 Stat., 248, June 12, 1906.) Checkage under this act will be made only where the absence does not also include the 30th of the month; that is, one day's pay is forfeited for the 31st of a 31-day month, only in case the absence is for that one day of that month, or in case a continued absence begins on that day of the month. (20 Comp., 867, June 27, 1914.)

105. For unauthorized absence on February 28, three days' pay and allowances will be forfeited, and on February 29 two days' pay and allowances will be forfeited. (20 Comp., 772, Apr. 30, 1914.)

106. Pay for the day of departure is forfeited and pay for the day of return is credited; but for an absence from 12 (midnight), August 6, to 2.30 p. m. August 8, 1911, one day's pay should be checked, and for an absence from 6.30 a. m. August 6 to 12 (midnight) August 8, 1911, three days' pay should be checked. (Bu. Memo. 115, p. 1580.)

107. Unauthorized absence is terminated upon return to military control, and a man is entitled to pay from the date of his apprehension and delivery to the

military authorities, although he is not immediately returned to the ship or station from which he absented himself without leave. (15 Comp., 386, Dec. 16, 1908.)

108. The arrest and conviction by the civil authorities of an enlisted man while on furlough results in the loss of pay from the date of expiration of his furlough. (9 Comp., 253, Dec. 12, 1902.)

109. Pay of a man in hands of the civil authorities at the close of a month awaiting trial will be checked, and in the event of release without trial, or after trial and acquittal, the pay so checked will be recredited.

110. Checkages for absence without or over leave will include, in addition to the checkage for the amount of actual pay due for the period and increase for sea or foreign shore duty, all forms of extra pay which includes pay for distinguished service cross, distinguished service medal, Navy cross, and medal of honor (or bar or other suitable device, emblem, or insignia issued in lieu thereof), good-conduct medals or bars, for qualification as marksman, sharpshooter, or expert rifleman, for pay as cook, messman, signalman, gun pointer, gun captain, navy mail clerk, or assistant navy mail clerk, or aviation duty, less the amount of hospital fund for the period of absence. The total amount of checkages for absence without or over leave will be entered on the pay roll in the column provided for the purpose, total credit being given on the credit side of the pay roll for the period for which settlement is made.

111. Where a checkage is made on the pay roll on account of absence without leave, entry will be made in the column of "Remarks," showing the exact period of the absence, thus: "A. W. O. L., from 6.05 a. m. June 15, 1921, to 7.25 a. m. June 20, 1921, five days." An absence from or to 12 o'clock will be entered as 12 noon or 12 midnight as the case may be. If a man is still absent without authority at the close of the period for which the roll is rendered, notation of such fact will be made under "Remarks."

112. In making checkage of pay for unauthorized absence the amount of the hospital fund for the period of such absence should be deducted from the amount so checked, as hospital fund must be charged for the full period covered by the settlement; thus, a man entitled to pay at the rate of $15 per month who is absent without or over leave for a period of three days should be checked $1.48, 2 cents being deducted for the amount of hospital fund for that period, which amount is included in the checkage for hospital fund. (10 Comp., 760, May 7, 1904; 16 Comp., 481, Jan. 26, 1910.)

113. An officer granted leave of absence for a specified period who does not report his address on date of termination of leave of absence is absent without leave from such date unless excused as unavoidable. (Bu. Memo. 113, p. 1521.)

114. An enlisted man of the Navy released from the custody of the civil authorities on bail who reports at his regular station for duty is not to be deprived of his pay after so reporting simply because, due solely to the fact that he was on bail, no naval duty was assigned him. (22 Comp., 374, Feb. 3, 1916.)

115. A marine detained by the civil authorities as a witness before a court is entitled to pay for such period.

116. Paragraph 1371, Army Regulations, 1913, as amended, is as follows: "Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence. If released without trial, or after trial and acquittal, their right to pay for the time of such absence is restored. Soldiers awaiting trial by court-martial and the result thereof, will not be paid until the result is known."

117. "An enlisted man of the Navy is not entitled to pay while absent from his ship or station awaiting trial by the civil authorities, even though he pleads guilty to a minor offense than that charged, which plea is accepted." (Comp. Dec., Dec. 29, 1914; Bu. Memo. 166, p. 3475.)

118. An enlisted man of the Navy was delivered to civil authorities for trial for forgery; plead guilty and plea was accepted, but, in view of extenuating circumstances, imposing of sentence was suspended and he was placed on probation. He was discharged as "undesirable" from date of conviction prior to expiration of enlistment: *Held*, That he is not entitled to pay for period prior to discharge while in hands of civil authorities. (19 Comp., 265, Nov. 8, 1912.)

119. Where a carpenter's mate of the Navy was arrested by the civil authorities on a criminal charge and admitted to bail on his own recognizance and his trial indefinitely postponed, and it was apparently not the intention of the authorities to further prosecute the case, his pay was not thereby forfeited. (10 Comp., 490, Dec. 22, 1903.)

120. A soldier who was arrested by the civil authorities on a charge of murder of which he was convicted is not entitled to pay or allowances after the date of his arrest, although pending his trial he was discharged by reason of the expiration of his term of enlistment. (9 Comp., 249, Dec. 12, 1902.)

121. The pay of an enlisted man of the Navy held by the civil authorities for trial on a criminal charge should not be paid until he is acquitted, and if found guilty his pay is then forfeited to the United States from the date of his arrest. (2 Comp., 584, May 27, 1896.)

122. All time lost as specified will be entered in the space provided therefor on the reverse of the statement closing account for settlement (N. M. C. 90), and where checkage for such absence is made on discharge entry as to the date and hour of departure and return will be entered under "Remarks" on said form.

123. Time lost comprises the following:

(*a*) A period of unauthorized absence in excess of one day.

(*b*) A period of absence from duty in excess of one day on account of injury, sickness, or disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct.

(*c*) A period of absence from duty in excess of one day while in confinement awaiting trial or disposition of his case if the trial results in conviction or while

in confinement under sentence. Pay is forfeited for absence under (*a*) and (*b*), but not for absence in confinement by military authorities. (21 Comp., 206, Oct. 10, 1914.)

124. Where credits are given for back pay for qualifications in marksmanship, details as messman, etc., there will be entered under "Remarks" on pay rolls a notation as to the unauthorized absence during the period for which credit is claimed, or the statement "No abs. WOL, or under R. 554 during period."

125. In giving back credit for pay as cooks or messmen, absences of 24 or more consecutive hours, *whether authorized or unauthorized*, should be entered under "Remarks," and no credit for additional pay for such days of absence should be given. Similarly, if for any part of the period for which the credit is to be given the man in question failed for any reason actually to perform the duty, no credit for the back pay for such days will be given.

126. A soldier withdrawn from the military service by the civil authorities on a criminal charge, duly convicted, and sentenced to imprisonment in the penitentiary, is not entitled to pay and allowances from the date he was turned over to the civil authorities, and his discharge is dishonorable. A subsequent pardon upon the ground of excessive sentence and the good conduct of the prisoner does not change his status or rights as a soldier, he having never returned to the service. (3 Comp., 334, Feb. 4, 1897.)

127. "When absent without leave, officers shall forfeit all pay during such absence unless the absence is excused as unavoidable." (1265 R. S.; see Cir. 5 W. D., 1905.)

128. The sentence of conviction having been set aside by the Supreme Court, his right to receive full pay from date of his arrest to date of his dismissal from the service is restored, but he is not entitled to commutation of quarters for such time. (15 Comp., 215, Oct. 7, 1908; P. M. G. O. 29669.)

129. "Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due." (1266 R. S.)

130. An officer of the Army who was convicted by the civil courts of the Philippine Islands and released under bond pending the final determination of an appeal to a higher court is absent without leave within the meaning of section 1265, Revised Statutes, pending the determination of said appeal, and under the provisions of the above section, he is not entitled to pay during such absence. (11 Comp., 755, June 14, 1905.)

131. The unauthorized absence or absence under G. O. No. 100 (R. 554) of an enrolled member of the Marine Corps Reserve while on active duty does not deprive such member of the right to receive retainer pay during such periods of absence. (24 Comp., 399, Jan. 16, 1918.)

132. Where an enlisted man of the Army charged with desertion is found by a court-martial not guilty, or the finding of guilty has been disapproved by the reviewing authority, without in either case finding him either specifically or by inference guilty of the lesser offense of absence without leave, his civil or contractual obligation is still open to administrative determination, and if it be administratively determined that he was absent without leave he should lose pay for the period of unauthorized absence and be charged with the necessary transportation costs of returning him to his command or station. (27 Comp. 675, Feb. 1, 1921.)

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ABSENCE WITH LEAVE.

134. Enlisted men while on authorized leave are entitled to their regular pay (unless specifically stated to the contrary), but not to certain forms of additional pay and allowances, for which see respective headings.

135. "The Secretary of the Navy is authorized to grant furlough without pay to *enlisted men* for a period covering the unexpired portion of their enlistment: *Provided*, That such furlough be granted under the same conditions and in lieu of discharge by purchase or by special order of the department. Enlisted men so furloughed shall be subject to recall in time of war or national emergency to complete the unexpired portion of their enlistment, and shall be in addition to the authorized number of enlisted men of the Navy." (Naval act Aug. 29, 1916.)

136. "Officers and enlisted men of the Navy who are properly detailed, under the act of March 3, 1915, for duty involving actual flying in air craft, are entitled to the additional pay provided in that act while on authorized leave of absence within the period of such detail. (22 Comp. 292, Jan. 4, 1916.)

NOTE.—Officers and enlisted men of the Marine Corps are detailed under the acts of March 3, 1915, and August 29, 1916.

ABSENCE BECAUSE OF INJURY, SICKNESS, OR DISEASE RESULTING FROM INTEMPERANCE, ETC.

137. The act of August 29, 1916, as amended by the act of July 1, 1918, contains the following provision:

"*Provided*, That hereafter no officer or enlisted man in the Navy or Marine Corps in active service who shall be absent from duty on account of injury, sickness, or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of the Navy: *Provided*, That an enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of injury, sickness, or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct." (39 Stat., 580.)

For procedure and regulations relative to the above act, see R. 554.

138. (*a*) When it has been determined that an officer has been absent from duty due to causes within the purview of the above statute, the proper commanding officer will forward, through official channels, to the Major General Commandant, United States Marine Corps, a report showing the inclusive dates of absence and the cause thereof. This report will be transmitted by the Major General Commandant to the Paymaster, Marine Corps, who will take the necessary action looking to stoppage of pay for the period of absence from duty. In cases arising in the service afloat the commander in chief of the fleet will, at the time of the sending of the original report to the Major General Commandant, transmit a copy thereof to the pay officer on whose rolls are borne the pay accounts of the officer concerned.

(*b*) When it has been determined that an enlisted man has been absent from duty due to causes within the purview of the above statute, the company or detachment commander will make a notation to that effect in the man's service record book, this entry to appear as follows: "Time lost (art. 554, N. R., 1920) from _____ to _____, $_____, to be deducted in next settlement." Similar entries will be made under "Remarks" in the individual case on pay rolls or vouchers where checkage is made.

(*c*) If it is impracticable to determine within the month in which the absence from duty occurs that such absence was due to causes which should deprive the soldier of his pay, *he will not be permitted to draw pay accrued during the period of absence from duty until the cause of that absence has been determined.*

(*d*) In computing the checkage for absence under the purview of the above statute, pay for the first day of absence shall be checked and pay for the day of return to duty allowed.

139. A recruit was convicted by summary court-martial of having whisky in his possession in company barracks, and of being under the influence of liquor in said barracks, and was sentenced to 10 days' confinement with forfeiture of $2 of his pay.

Held, That the "other misconduct" mentioned in the statute was referred to as a cause of disease and not as a cause of absence, and that while the soldier would be required to make good any time lost in excess of one day while being held for trial or under punishment for drunkenness or for the other misconduct mentioned, such absence would not be attended with loss of pay under the statute. (J. A. G., Army, Aug. 20, 1914.)

140. In the absence of fraud or plain error, a finding by the military authorities as to the cause of the disease and the period of absence from duty on account thereof is conclusive. (20 Comp. 69, Aug. 6, 1913.)

ACCOUNTS.

(See also "Appropriations"; "Currency"; "Public money"; "Returns.")

200. All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them. (3623 R. S., and R. 1741.)

201. "All persons charged by law with the safe-keeping, transfer, and disbursement of the public moneys * * * are required to keep an accurate entry of each sum received and of each payment or transfer." (3643 R. S.)

202. (*a*) The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures. (28 Stat., 206; act July 31, 1894.)

202. (*b*) The Comptroller General shall prescribe the terms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States. (National Budget Act June 10, 1921.)

203. The disbursing officer's account with the Government is chargeable with funds received by him, from whatever source, for the use of the Government, and should receive a credit for all public funds expended by him. Each transaction must be shown to have been in accordance with law and regulation, and the facts must be substantiated in required form. Pay rolls and vouchers are rendered to the General Accounting Office, Navy Department Division, for examination as to their correctness and to substantiate credits claimed by the disbursing officer in his account with the United States.

204. "Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever, with like intent, shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person, any moneys or securities shall, with like intent, make a false report of such moneys or securities, or whoever, with like intent, shall aid or abet any

such officer, clerk, agent, or other person in so doing, shall be fined not more than $5,000 or imprisoned for not more than 10 years, or both." (Act Mar. 4, 1911.) (R. 79 (3).)

205. "A certificate of settlement of an account of a fiscal officer may be made for a period from July 1 to the succeeding June 30, or any portion of such period, but in no case will a certificate cover a period extending from a date within one fiscal year to a date within another fiscal year." In accord with this, in no case will a disbursing officer combine any part of the "first quarter" account with the account for the previous quarter; if an officer is detached from duty on June 30, he should render a complete account to June 30, and any expenditures made during the period allowed for settling accounts should be rendered in a separate supplemental account. In all cases accounts must include *all* payments and *only* payments made during the period covered, in order to be an exact record of the transactions actually taking place within that period. An account must never be held open to include payments made for supplies delivered or services rendered during the period of accounts but not paid until subsequent thereto, as in the case of the payment of rolls during month succeeding that for which payment is made. (Bu. Memo. 76, p. 399; Cir. No. 38, Comp. Treas., June 17, 1907.)

206. The fiscal year of the United States begins on July 1 and ends on June 30 of the following year, the fiscal year taking its designation from the calendar year in which it ends.

207. "Hereafter all disbursing officers of the United States shall render their accounts quarterly; and the Secretary of the Senate shall render his accounts as heretofore; but the Secretary of the Treasury may direct any and all such accounts to be rendered more frequently when in his judgment the public interests may require." (26 Stat., 413; Act Aug. 30, 1890.)

208. Accounts of all officers of the Paymaster's Department of the Marine Corps shall be rendered monthly to the General Accounting Office, Navy Department Division, through The Paymaster, United States Marine Corps, Headquarters, Washington, D. C., and within 20 days after the close of the month for which rendered. (See authority Sec.-Treas., Mar. 24, 1908.)

209. Should it prove impracticable for any officer acting under the Paymaster's Department to render his accounts as required by the preceding paragraph, special application should be made in each instance for such further extension as might be necessary. Such applications should be addressed to The Paymaster, United States Marine Corps. (Authority: Sec. Treas., Mar. 24, 1908.)

210. Letters of transmittal addressed to the General Accounting Office, via The Paymaster, Marine Corps, will accompany monthly accounts of disbursing officers, as the date thereof will be the guaranty to that office that the account was deposited in the mail, or otherwise transmitted, within the time specified for the rendition of such accounts. A carbon copy of such let-

ters marked "Copy for the information of the General Accounting Office" will be mailed to that official direct.

211. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanations will be made in a letter accompanying the account.

212. The Paymaster of the Corps shall transmit the accounts to the General Accounting Office so that they may be received by such officers within 20 days of their actual receipt by the paymaster of the corps. (See R. 572–2.)

213. Accounts should not be forwarded by express, except where other means of transmission are not available.

214. * * * The accounting officers of the Treasury shall relieve any disbursing officer of the Navy charged with the responsibility on account of loss or deficiency while in the line of his duty, of Government funds, vouchers, records, or papers, in his charge, where such loss or deficiency occurred without fault or negligence on the part of said officer, provided that the Secretary of the Navy shall have determined that the officer was in the line of his duty, and the loss or deficiency occurred without fault or negligence on his part. The determination by the Secretary of the Navy of the aforesaid questions shall be conclusive upon the accounting officers of the Treasury. (Act of July 11, 1919; R. 1231.)

215. The duty of recording delinquencies of disbursing and collecting officers in rendering accounts and reporting them annually to Congress, imposed on the Secretary of the Treasury by the act of May 28, 1896, 29 Stat., 179, should hereafter be performed by the General Accounting Office under act of June 10, 1921, 42 Stat., 24, except balances arising on postal revenue accounts in regard to which no change has been made, although the function of waiving delinquencies still rests in the Secretary of the Treasury. (1 Comp. Gen., 193, Oct. 7, 1921.)

216. It is not proper accounting to lessen the requirements in auditing accounts of inexperienced naval disbursing officers covering the war period by removing suspensions that arose through lack of proper supporting papers, other than in cases of losses or deficiencies without fault of officers certified by the Secretary of the Navy pursuant to the act of July 11, 1919, 41 Stat., 132, in which the facts should accompany the certificates. (1 Comp. Gen., 225, Oct. 19, 1921.)

ADVANCES—ADVANCE PAY.

300. The President of the United States may direct such advances as he may deem necessary and proper to such persons in the naval service as may be employed on distant stations where the discharge of the pay and emoluments to which they are entitled can not be regularly effected. (1563 R. S.; R. 1802.)

301. "Hereafter advances of pay not to exceed three months' pay in any one case may be made to officers ordered to and from sea duty and to and from shore duty beyond the seas, under such regulations as the Secretary of the Navy may prescribe." (Act. Mar. 4, 1917; 39 Stat., 1181.)

302. All officers of the Navy and Marine Corps, when ordered to or from duty at sea on the Atlantic and Pacific stations, shall be entitled to an advance of not over one month's pay, provided they are not in debt to the Government for an advance previously paid them. All such officers ordered to or from duty at sea or on shore on a foreign station or in Alaska shall be entitled to an advance of not over two months' pay. (R. 1803–1.)

303. Any officer of the Navy or Marine Corps presenting his orders to any disbursing officer of the Navy (but preferably to the officer carrying his accounts), or a marine officer presenting such orders to a paymaster of his own corps, within 30 days after the date of his receipt of the orders, shall be paid this advance, in a single payment, and not in a series of partial payments. (R. 1803–2.)

304. The specific approval of the department is required in all cases where the advance is not drawn within a period of thirty days after the date of the receipt of the orders, which will be granted only after a detailed statement of the necessity for such advance and a full explanation of the failure to draw the advance within the period specified. (R. 1803–3.)

305. Officers transferred from one ship to another, both ships being in commission for sea service, are not thereby entitled to such advance. (R. 1803–4.)

306. Advance pay shall be checked against the accounts of the officer receiving the same immediately, and such officer will not be allowed to draw any pay until the amount advanced has been liquidated. (R. 1803–5.)

307. Every officer who, after being ordered to duty, receives an advance of pay shall immediately give notice thereof to the officer taking up his accounts, and no officer shall knowingly receive pay which should be checked against such advance. (R. 1803–6.)

308. An officer shall, on paying an advance, indorse upon the original orders of the officer of the Navy or Marine Corps receiving it, the date and the amount advanced; and shall also notify the officer to whom the accounts are transferred, without delay, of every such advance paid. A certified copy of the orders upon which advanced pay is furnished should in all cases accompany the voucher.

309. In cases where such advance of pay has been made, the officer taking up the accounts shall, without delay, inform both the General Accounting Office and the officer who made the advance that he has checked the specified amount, adding the name of the ship to which such officer is first attached, the officer's name and rank, the date of the order, amount of pay advanced, and from whom received.

310. In all cases of advances or overpayments appearing on the rolls, the name of the officer making such advance or overpayment shall be noted over the amount.

311. Where the paymaster paying an advance carries the accounts of the officers to whom such advance is paid, no request for checkage should be made, but the amount paid should be checked against the officer's account prior to the preparation of transfer pay accounts.

312. A disbursing officer paying an advance to an officer not carried on his rolls will forward, without delay, to the proper disbursing officer a request for checkage (Form N. M. C. 301), in duplicate, of the amount so advanced. The accomplished request for checkage, when received from the disbursing officer making the checkage, will be forwarded to the General Accounting Office with the voucher upon which the advance was paid, or if the voucher in question has previously been forwarded the accomplished request will be forwarded separately.

313. Checkage of an authorized advance will not be made against sums accruing for commutation for quarters and for heat and light unless the officer to be checked so desires.

314. The General Accounting Office will invariably be advised, in all cases where checkages of advance is made at the request of another disbursing officer, as to—

(*a*) The name of the officer against whom the checkage is made.

(*b*) The name of the disbursing officer by whom the advance was made.

(*c*) The date and amount of the advance.

315. (*a*) Where an advance is paid to and an allotment registered by the same individual, the "date of first payment" of the allotment should be made sufficiently remote to permit of the complete discharge of the indebtedness on account of the advance, and, at the same time, to permit of the accumulation of ample arrears of pay to offset the initial checkage for allotment prior to the time the first payment thereof becomes due. (Sec. of Navy ind. No. 8528–444, June 27, 1917.)

(*b*) However, in the case of an allotment in effect at the time the advance is paid an amount sufficient to cover the total of the remaining allotments for the period for which the advance is paid will be deducted from the total sum advanced, i. e., the advance paid will be one or two months' pay as the case may be less the amount of allotments properly deductable from the officer's pay during the period covered by the advance.

316. Commutation of quarters, heat, and light; 10 per cent additional for sea and foreign shore service; pay as aide; for mounts, etc., shall not be included in computing the amount of advance pay to which an officer is entitled.

ADVANCES OF PUBLIC MONEY.

(See Public money.)

AIDS.

400. Each major general shall have three aids who may be selected by him from captains or lieutenants of the Army, and each brigadier general shall have two aids who may be selected by him from lieutenants of the Army. (1098 R. S.)

401. An aid to a major general shall be entitled to $200 a year in addition to the pay of his rank, and an aid to a brigadier general $150 a year in addition to the pay of his rank. (1261 R. S.)

402. Sections 1098 and 1261, Revised Statutes, are applicable to the Marine Corps under the provisions of section 1612, Revised Statutes, which reads in part as follows:

"Officers of the Marine Corps shall be entitled to receive the same pay and allowances * * * as are or may be provided by or in pursuance of law for the officers * * * of the Army." (12 Comp., 34, July 18, 1905.)

403. The pay of an aid should not be included in computing an officer's longevity pay. (Dec. U. S., Jan. 6, 1908.)

404. An officer of the Marine Corps with the rank of colonel, though commanding a body of marines having brigade organization, and performing duties ordinarily performed by a brigadier general, is not entitled to select and assign a lieutenant to act as his aid, and the officer so selected is not therefore entitled to be paid as aid. (Bu. Memo. 122, p. 1717; Comp., Dec. Apr. 27, 1911.)

405. Only the number of aids authorized by law can be allowed the additional compensation attached to the office regardless of the number that may be selected and assigned to such duty. (6 Comp., 154, Aug. 26, 1899.)

406. An officer is entitled to the additional pay allowed an aid when said officer enters upon the duties under proper designation as aid, and is entitled to such pay while on authorized leave, provided during such leave his designation as aid remains unchanged. (17 Comp., 104, Aug. 12, 1910.)

407. An aid is entitled to the additional pay from the date of reporting in person for duty. (Second Comp., Dec. 9, 1893.)

408. An aid is entitled to pay to include the date of actual relief if on duty, but if on leave of absence is entitled to pay to the date of order relieving him. If the general is retired, the aid is relieved as of the date of such retirement.

409. Pay for duty as aid will be included in the amount of the six months' gratuity to be paid under the act of June 4, 1920. (See 14 Comp., 851, June 8, 1908.)

410. Pay as aid is pay for a special assignment or detail, and should not be included in computing the 10 per cent additional pay of marine officers serving afloat. (21 Comp., 848, June 4, 1915; idem, Bu. Memo. 172, p. 3701.)

411. Pay as aid is pay for a special assignment and will not be included in computing the 10 per cent additional for foreign shore service under the act of June 30, 1902. (32 Stat., 512; 21 Comp., 848, June 4, 1915; Bu. Memo. 172, p. 3701; 21 Comp., 811, May 19, 1915; Bu. Memo. 7, p. 3630.)

412. Additional pay for duty as aid should be claimed by officers on "officer's pay voucher" (Form N. M. C. 426, revised), and included in their regular monthly pay, notation being made on the voucher after the words "For pay as," "on active duty and aid to major general; brigadier general," followed by the date of order assigning the officer to such duty.

413. Pay as aid should be transcripted to show said amount on the "Recapitulation and transcript" as a separate item in the column "Miscellaneous credits," noting thereover "Aid."

414. "A naval officer assigned to duty as force supply officer *and aid on the staff* of a rear admiral in command of a fleet or subdivision thereof is not entitled, while so serving, to the additional pay provided for aids to rear admirals. The duties of an aid to a rear admiral are by nature personal and confidential and can not be combined with those of an officer on the staff of a commander of a fleet or subdivision thereof." (24 Comp., p. 336, Dec. 11, 1917.)

415. "As there is no law or regulation conferring upon a commandant of a naval district the right to appoint an aid, payment to an appointee in such a case of the additional pay as aid to a rear admiral provided by the act of May 13, 1908, is not authorized." (24 Comp., p. 558, Mar. 29, 1918.)

416. "The qualifications of an aid in the Navy not being fixed by regulation should be determined by assimilation to the qualifications for aids in the Army as fixed by statute; therefore an officer of the Navy above the rank of lieutenant is not eligible for appointment as aid to a rear admiral, nor entitled to the additional pay provided therefor by the act of May 13, 1908." (25 Comp., 874, May 15, 1919.)

417. "An order of the Secretary of the Navy assigning a naval officer to duty as aid to a rear admiral is restricted in its application to the performance of duty with the particular admiral to which assigned, and is not available to authorize payment of the additional pay provided for that duty by the Act of May 13, 1908, 35 Stat., 128, while acting as aid to his successor." (26 Comp., p. 249, Oct. 8, 1919.)

418. "Where a lieutenant in the Navy receives additional pay for duty as an aid, and by subsequent Executive action pursuant to the act of March 4, 1913, 37 Stat., 892, he became a lieutenant commander, the sum so allowed as additional pay as aid will not be set off against the claim for pay for higher grade, because by that act he became retroactively and constructively, but not, in fact, a lieutenant commander during that period." (52 Ct. Claims, p. 327.)

ALLOTMENTS (VOLUNTARY).

500. The Secretary of the Navy * * * is hereby authorized to permit officers of the Navy and the Marine Corps to make allotments from their pay, under such regulations as he may prescribe, for the support of their families or relatives, for their own savings, or for other proper purposes, during such time as they may be absent at sea, on distant duty, or under other circumstances warranting such action. (Act June 10, 1896; 29 Stat., 361.)

501. Each person on the active and retired lists of the Navy, Marine Corps, and Nurse Corps (female), shall, with the approval of his commanding officer, be allowed to allot such portion of his pay for the support of his family or other relatives or for his own savings as he may desire. Allotments shall not be registered for a period of less than three months. Approval of the commanding officer is not necessary in the case of allotments of officers or of retired enlisted men. (R. 1805 (1).)

502. The commanding officer should be careful to prevent grantors from allotting so much of their pay as would interfere with authorized checkages.

503. The word "pay" as used in the act authorizing the granting of allotments restricts the sums allotted to pay as distinguished from allowances.

504. Where an advance is paid to and an allotment registered by the same individual, the "date of first payment" of the allotment should be made sufficiently remote to permit of the complete discharge of the indebtedness on account of the advance, and, at the same time, to permit of the accumulation of ample arrears of pay to offset the initial checkage for allotment prior to the time the first payment thereof becomes due. (Sec. of Navy ind. No. 8528–444, June 27, 1917.)

505. * * * The date of the first payment of an allotment should be made sufficiently remote to allow notice to reach the Navy allotment officer not later than the 10th of the month in which first payment is to be made, except allotments registered in payment for premiums covering Government insurance, which allotments may be registered and forwarded to the Navy allotment officer at any time during the month for which they are payable. In special cases it may be registered with the Navy allotment officer. (R. 1805–3.) (For instructions regarding allotments for the payment of insurance premiums, see "Insurance—war risk.")

506. In no case shall an allotment be allowed a returned deserter until his account shall have been received from the "Deserters' roll." (R. 1807–2.)

507. Allotments stopped because of the reported desertion of the allotor are not revived upon acquittal, but a new allotment may be made.

508. Allotments granted by enlisted men will not be made to run beyond the end of the current enlistment.

509. Allotments will not be registered for a longer period than four years. (Bu. Memo. 197, p. 4297.)

(For exceptions see "Insurance, war risk.")

510. Allotments granted by officers and enlisted men will, when practicable, be executed on the typewriter.

511. The original Form N. M .C. 535a (cardboard) and two carbons of Form N. M. C. 535 will be prepared at the station of the grantor and, in the case of an enlisted man, must be approved and witnessed by his commanding officer. Form N. M. C. 535a and one copy of Form N. M. C. 535 must in all cases be signed by the grantor. The original (535a) and both copies (535) will be forwarded to the disbursing officer having the grantor's account.

512. In writing the grantor's name on Forms N. M. C. 535 and 535a, the surname must be stated first, followed by the full christian name, e. g., SMITH, John Edgar, and the grantor in signing should sign name in full, e. g., John Edgar SMITH. * * * (See. R. 1805–4.)

513. In designating the allottee, the first name in full and middle initials, if any, must be stated, and great care exercised to insure absolute accuracy in the spelling of all names and addresses. The titles "Mr.," "Mrs.," "Miss," etc., should in no case be used. The name of a married woman should be entered thus: "Mary R. Rose," not "Mrs. John J. Rose." Whenever an allotment is made payable to a bank or similiar institution the grantor shall execute the prescribed identification form (S and A 10) on which the name of the ship or station shall invariably appear. This form (S and A 10) must be forwarded by the registering officer direct to the allottee and in no case forwarded to the Navy allotment officer. (See R. 1805–4.)

514. Allotments must be submitted without corrections or erasures and must not be folded. Good carbon paper will be used, as only legible copies will be accepted.

(Carbon will in no case be used in the preparation of N. M. C. 535a (cardboard).

515. When allotments of enlisted men are approved by commanding officers ashore, or afloat, they will at once be fully described in the space provided in the "service record books" of the men concerned.

516. All allotments registered by marines at sea should be "approved and witnessed" by the commanding officer or noncommissioned officer in charge of the marine detachment, and registered by the pay officer of the vessel. Such approval affords the officer or noncommissioned officer in charge of the marine detachment an opportunity to make the necessary entry in the man's service record book regarding the allotment, which should be made in all cases immediately after its approval.

517. Upon receipt by a disbursing officer of an allotment granted, the original copy (N. M. C. 535a, cardboard) will be signed by him and forwarded, together with one copy of Form N. M. C. 535 (bearing rubber stamp impression of registering officer's name), without delay, through the Paymaster, United States Marine Corps, to the Navy allotment officer, Washington, D. C., with letter of transmittal setting forth the number of allotments so transmitted and the names of the grantors. The Navy allotment officer will acknowledge receipt of the allotments by indorsement on the letter of transmittal, upon return of which proper entry will be made in each case on the retained copy of N. M. C. 535 in the space provided.

518. Upon receipt of a copy of the report of transfer (N. M. C. 312) of any enlisted man of the Marine Corps, ashore or afloat, having an allotment, the disbursing officer who carries the man's account will immediately transfer the allotment, using Form N. M. C. 658. This form should be prepared in triplicate, two copies to be forwarded direct to the pay officer of the ship or station to which the man is reported transferred, and the third copy to the Paymaster, United States Marine Corps, Headquarters, Washington, D. C. The paymaster to whom the allotment is transferred will receipt one copy of the form and return it to the disbursing officer from whom received.

519. If the man is again transferred after the transfer of allotment has been receipted and prior to taking up his accounts, the paymaster will execute a new transfer of allotment (N. M. C. 658) as above and forward the same to the disbursing officer of the man's new ship or station, without checkage.

520. Upon the transfer of a man to another ship or station, the commanding officer of marines afloat shall invariably furnish a copy of the report of transfer to the pay officer as notice to him to transfer the allotment.

521. The allotments of all marines transferred to posts or stations within the United States should be transferred to offices as follows: Those transferred to the west coast of the United States to the Assistant Paymaster, Marine Corps, 36 Annie Street, San Francisco, Calif.; those transferred north of Annapolis, Md., and east of the Mississippi, to the Assistant Paymaster, Marine Corps, 1100 South Broad Street, Philadelphia, Pa.; those transferred south of Norfolk, Va., and east of the Mississippi, to the Assistant Paymaster, Marine Corps, 415 Hurt Building, Atlanta, Ga.; those transferred to the Marine Barracks, Quantico, Va., to the post paymaster at that place; those transferred to any other post in the United States, to the Paymaster, Marine Corps, Washington, D. C.

522. Upon the transfer of a marine officer having an allotment, a complete record thereof should be entered on his transfer pay accounts as transmitted to the disbursing officer who is to take up his accounts. A triplicate copy of the transfer pay account in such cases should be prepared and forwarded to The Paymaster, United States Marine Corps. This copy to be marked "Copy for the information of the Paymaster."

523. In case of death, desertion, or absence under cirmustances indicating desertion, forfeiture of pay by sentence of a court-martial, where such forfeiture, in addition to the allotment, would place the grantor in debt to the Government, or indebtedness in a sum larger than can be canceled by pay due or shortly to become due, prompt notice should be furnished the Paymaster carrying the accounts of the man concerned, the telegraph or cable being used if necessary, in order that the stoppage of any allotment may be effected.

524. Allotments of pay to cover the premiums on converted war-risk insurance are not disturbed or affected by sentences of courts-martial imposing forfeitures of pay. (26 Comp. 896, May 5, 1920. See par. 5808(16) this Manual.)

525. Where sentence of a general court-martial *involves prison confinement* the premium-paying allotment will be stopped by the supply officer carrying the man's account as soon as that officer is notified of the sentence. (S. & A. Cir. Letter 42, March 30, 1921.)

526. Upon discharge at a distant station prior to the expiration of enlistment, the allotment should be checked for as many months in advance as it will probably require for the request for stoppage to reach the Navy allotment officer, Washington, D. C., cable being used if advisable. The request for stoppage of an allotment should reach the Navy allotment officer not later than the 15th of the month following the last month charged, unless loss to the grantor might occur by such limitation, in which case the request should be forwarded at the earliest practicable date, with an explanation of the urgency involved.

527. Notice of all allotments stopped for any cause will, when made by officers of the Paymaster's Department of the Marine Corps, be prepared on Form N. M. C. 303.

528. When allotments are to be stopped for any cause the notice (Form N. M. C. 303) should be prepared in triplicate (exclusive of retained or file copy), and forwarded to the Paymaster, United States Marine Corps, Washington, D. C., who will detach the third copy and forward the original and duplicate to the Navy allotment officer. The following notation should be made on the triplicate: "(*Copy for the information of the paymaster, U. S. Marine Corps.*") One copy of the notice required by this paragraph will be receipted by the Navy allotment officer and returned to the paymaster from whom it was received.

529. A stop notice of allotments which expire by limitation is not required.

530. The death, discharge, resignation, or desertion of a person who has an allotment running shall be cause for stopping the same, and the supply officer of the ship to which the person was attached shall notify the Navy allotment officer at the first opportunity, stating the amount checked by him and the last month for which checked, except in the case of marines transferred to a shore station within the continental limits of the United States, when the

supply officer of the ship will transfer the allotment to the marine paymaster of that station for stoppage by the latter. The supply officer will be held liable for amounts paid by the Navy allotment officer in the absence of due notice. But this shall not relieve the Navy allotment officer from responsibility for losses resulting from overpayments due to want of dilligence on his part, either in the making of immediate acknowledgment of supply officer's notices or from lack of cooperation in effecting the proper checkages against grantor's account. (See R. 1805–5.)

531. When a request is made for the stoppage of an allotment payable to a bank or similar institution, the address of such payee must in all cases be stated, as many of these institutions having the same name are located in different cities.

532. When necessary to stop an allotment by cable or telegraph, the following data should be given, viz, grantor's full name, amount per month, date of first payment, name of registering officer, and last month charged, e. g., *Stop allot Robert Gray Brown fifty dollars January, 1920. Captain R. B. Smith. After July, 1920.*

533. Commanding officers of marines afloat or at stations paid by a supply officer of the Navy will report monthly on the form provided (N. M. C. 660) to The Paymaster, United States Marine Corps, all allotments of officers and enlisted men registered during the month by the supply officer of the ship or station. This form will be prepared monthly whether allotments have been registered during the month or not, and will accompany the pay roll to the supply officer settling such roll, who will, if the facts stated on the form agree with his records, sign the statement to that effect in the space provided on the form and transmit the same to The Paymaster, United States Marine Corps, via the Bureau of Supplies and Accounts.

534. Payments on account of allotments are to be made to the allottees in the month following the month for which the checkage is made against the account of the grantor, i. e., if first payment of an allotment is November, 1920, the allottee will ordinarily receive the first installment on said allotment in December, probably before the 10th.

535. Allotments will ordinarily be charged in full against the pay of the grantor on the 1st day of each month, but in case of officers serving on a vessel or at a station within easy reach of the Treasury Department one-half of the allotment *may* be charged against the first half month's pay and the balance against the second half month's pay. When the grantor is serving on a foreign station or on a vessel in foreign waters the allotment shall be charged in full at the beginning of each month. (Authority: Sec. Navy, July 29, 1909; Bu. Memo. 101, p. 1235.)

536. Commanding officers and others charged with the rendition of marine pay rolls will take particular care to see that all allotments in force as shown

by the service record books of the men of their command are properly checked on the pay roll.

537. "If an erroneous payment is made because of the failure of an officer responsible for such report to report, in the manner prescribed, the death of a grantor, or any fact which renders the allotment not payable, then the amount of such erroneous payment shall be collected from the officer who fails to make such report, if such collection is practicable." (Act Mar. 2, 1901, 31 Stat., 895.)

538. When a Paymaster fails to notify the Navy allotment officer to discontinue the allotment of a deserter, and such failure results in an illegal payment to the allottee after the deserter is so declared, the amount of such illegal payment is chargeable to the pay officer. (Bu. Memo. 95, p. 941; Comp. Dec., Jan. 30, 1909.)

539. Allotments are in the nature of powers of attorney, which are revoked by the death of the principal. If the soldier dies before the allotment is in the possession of the allottee, the allotment is not payable, but becomes part of the estate of the soldier and is subject to the control of his legal representatives. (10 Comp., 208, Aug. 27, 1903.)

540. (*a*) Where checks for allotments of pay of enlisted men of the Army made as donations under authority of the act of March 2, 1899, 30 Stat., 981, have not been collected or negotiated prior to the death of the allottee, whether received or indorsed by the allottee or not, the amounts thereof do not become a part of the allottee's estate or subject to any expense incurred by or on behalf of the allottee, either before or after death, but should be restored to the soldier's pay account without deduction of any kind whatever, provided the check itself is returned and canceled or conclusive affirmative evidence is presented to show that the allottee never received nor indorsed it, the presumption being, in the absence of such evidence, that the check has been negotiated or indorsed and lost by the allottee and has come into the possession of some holder.

(*b*) Overpayments of allotments from the pay of enlisted men of the Army, made after the death of the soldier authorizing the allotments from his pay, may be deducted from the amounts due the allottee as heir from arrears of pay or as beneficiary from compensation or insurance under the War Risk Insurance Act, also in settling a claim of some person other than the allottee for arrears of pay due the soldier at the time of his death, the amount of any allotment which had accrued up to the time of death may be charged against such arrears of pay; but there is no authority for deducting from payments due the heirs or beneficiaries, on account of arrears of pay or compensation of insurance under the War Risk Insurance Act, overpayments erroneously made to other allottees who are not such heirs or beneficiaries.

(*c*) Payment of allotments of pay of an enlisted man of the Army, under authority of the act of March 2, 1899, 30 Stat., 981, made to a bank or other savings institution, is equivalent of payment to the soldier himself, and as no pay can accrue to a soldier after his death, such bank or institution has no

legal right to retain or exercise control over sums erroneously deposited as allotments of pay for any period subsequent to the death of the soldier for the benefit of the estate or legal representatives of such deceased soldier, but if the institution refuses to make refund it is for the Auditor for the War Department, upon settlement of any claim for arrears of pay, to determine whether or not the erroneous payment shall be charged against the arrears of pay. (26 Comp., 855, Apr. 24, 1920.)

541. If the "allottee failed to reduce the allotment to possession prior to the soldier's dishonorable discharge from the service with forfeiture of all pay and allowances then due, payment of the allotment is not authorized." (Comp., Oct. 17, 1907.)

542. Allotments do not give a vested right to the money allotted, and an allotment deducted from the pay of a soldier who deserts before payment of the amount to the allottee is not payable, but is forfeited to the United States. (Comp., July 16, 1903.)

543. On the death of an allottee before payment or issue of check, the amount reverts to the soldier and does not become a part of the allottee's estate, subject to the control of his legal representatives. (Comp., Aug. 2, 1900; Digest Comp., Oct. 1, 1894, to June 30, 1902, p. 166; 14 M. S., 371.)

544. An allottee is not entitled to be paid the amount of an allotment registered in his favor by a grantor who deserted before payment of the allotment could be made. (Bu. Memo. 107, p. 1313; Comp. Dec., Jan. 7, 1910.)

545. The death of a soldier operates to revoke an allotment of a portion of his pay made by him. (10 Comp., 208, Aug. 27, 1903.)

546. The insanity of an allottee who is not a member of the allottor's family, or a relative, works a revocation of the allotment. The trustee of such insane allottee can not act for the allottee, nor execute a valid receipt for money paid in carrying out the purpose of the allotment after the commencement of the insanity. (2 Comp., 652, June 27, 1896.)

547. Where an enlisted man of the Army allots a portion of his pay and thereafter, before the allottee has reduced any such allotments to possession, is sentenced by court-martial to forfeit all pay then due (at time of sentence), such unpaid allotments are included in his pay "then due," and, accordingly, are forfeited by the sentence of the court-martial. (23 Compt., 340; Dec. 14, 1916.)

548. No person shall be permitted to make an allotment unless there is due him the amount of the first payment, or unless such amount will probably be due on the date set for the first payment. (R., 1806.)

549. When a transferred allotment is received by an officer of the Supply Corps, and the grantor thereof has died, deserted, or been detained en route, the receiving officer shall immediately notify the Navy allotment officer of all the facts obtainable, and shall stop the allotment, using cable or telegraph, if necessary to prevent loss.

550. An allotment which has been discontinued, at the request of the person making it, before expiration of the term for which it is granted, shall not be renewed within that term except by permission of the Navy Department upon satisfactory reasons being given for such discontinuance and renewal. However, if the grantor of a voluntary allotment (N. M. C. 535) wishes to discontinue the same by reason of the necessity of paying a compulsory allotment or insurance premium under the act of October 6, 1917, a new allotment for a smaller amount may be registered immediately, without the special authority of the Navy Department. (R. 1807–1.)

551. (*a*) The capture by the enemy of the grantor of an allotment shall not operate to stop payment thereof before the expiration of the period for which it was made.

(*b*) "In connection with the above, instructions were issued under date of August 30, 1918, whereby officers and enlisted men could extend their allotments beyond the date of expiration in the event of their capture by the enemy by placing the following statement on the face of allotments granted by them: '*I desire that this allotment, in the event of my capture by the enemy during the period for which it is granted, be continued upon its expiration and paid indefinitely.*'" (See Bu. Nav. Cir. letter #157–18, Aug. 30, 1918.)

552. The report that the grantor of an allotment is "missing in action" shall not operate to stop payment thereof until such time as his actual status is determined or until its expiration, but in no event shall payment on such allotment continue more than one year from the date on which the allottor is reported as missing in action. (MS. Dec. Comp. A. D. 3661, dated 30 June, 1919.)

553. In the cases of commissioned and warrant officers of permanent status in the regular service, allotments to the "Director, U. S. Veterans' Bureau," in payment of premiums on converted insurance may be registered for an indefinite or unlimited period. In the cases of enlisted men, officers of temporary commissioned or warrant rank in the regular service, and all reserve officers on active duty, the limit of four years will continue to apply. (See S. and A. letter 68, June 8, 1920, modifying Bu. Memo. 197, Aug. 1, 1917.)

APPOINTMENT OF OFFICERS.

600. An officer not bonded, on first claiming pay after his entry into the service, shall furnish the disbursing officer with a copy of his appointment and oath of allegiance, or of the letter accompanying his commission, certified by himself to be correct; and in his certificate he shall state the date of his acceptance of the appointment and of his taking the oath required. A bonded officer shall furnish a certified copy of the letter approving his bond in addition to the above.

601. The following is the official form of acceptance and oath of office required by law:

_____, 191__

SIR: I hereby accept the appointment as a second lieutenant in the United States Marine Corps, dated _____, 191__, with rank from _____, 191__, transmitted by letter of the Major General Commandant dated _____, 191__.

Very respectfully,

_____,
Second Lieutenant, United States Marine Corps.

OATH OF OFFICE.

To the SECRETARY OF THE NAVY:

Having been appointed a second lieutenant in the United States Marine Corps, I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter; so help me God.

_____

_____}
_____} ss.

Subscribed and sworn to before me this _____ day of _____, 191__

_____

_____

(See section 1757 R. S. as amended by the act of 13 May, 1884 (23 Stat., 21).)

602. Copies should be prepared in duplicate and accompany the first voucher upon which pay is claimed. Disbursing officers are required to file one of the

copies with the original voucher, transmitted with their returns, and the other with the duplicate voucher retained by them.

603. A midshipman who, upon graduation from the Naval Academy, is appointed a second lieutenant in the Marine Corps is entitled to the pay as such from the date stated in his commission. (Act Mar. 3, 1893, 27 Stat., 716; Bu. Memo. 111, p. 1418.)

604. In transcripting vouchers of newly appointed officers disbursing officers will show in the column of "Remarks" on the "Recapitulation and transcript" (Form N. M. C. 434) the office to which appointed, and the date of acceptance, and the date of the execution of the oath.

605. A person appointed to the Army, or receiving an appointment to a new office therein, is entitled to pay from date of acceptance only. If the appointment creates vacancies to be filled by promotion, the promoted officers are entitled to pay of the new grade from the date of acceptance of the appointee. In all other cases of promotion the officer is entitled to pay from date of occurrence of the vacancy. (A. R. 1260; 1913.)

606. An officer of the Army appointed to a grade in the Volunteers or Militia in the service of the United States superior to that held by him in the Army will be entitled to the pay and emoluments of the grade to which appointed from date of acceptance of such appointment or from date of muster in thereunder. (A. R. 1261, 1913; 24 Comp., 703, May 14, 1918.

607. An officer appointed during a recess of the Senate ceases to be such on the date of adjournment of the Senate without confirmation of the appointment unless he has been placed beyond the reach of communication by military authority and continues to perform military duty in ignorance of such adjournment. (Vol. 3, Dig. 2d Compt., 915, 926; July 18, 1888.)

608. An officer appointed during a recess of Congress and the name withdrawn before confirmation is entitled to pay to date of qualification of successor, provided that said date did not extend beyond the end of the first succeeding session of Congress. (Compt., Feb. 7, 1904, P. M. G. O. 48943; case Maj. Fowler.)

609. Every person, on receiving an appointment from the Navy Department to any office in the Navy, shall immediately forward a letter of acceptance, together with an oath of office duly signed and certified. (R. 1648)

610. Section 1757 of the Revised Statutes, and the act of May 13, 1884 (23 Stat., 21), which require generally that an officer of the United States shall take the oath of office prescribed in that section "before entering upon the duties of his office," are directory only, and an officer whose acceptance of the office on the same day he was appointed was evidenced by his entrance upon duty and who subsequently took the oath is entitled to compensation from the day of acceptance and entrance on duty. (12 Comp. 245, Oct. 28, 1905.)

APPROPRIATIONS.

700. No money shall be drawn from the Treasury but in consequence of appropriations made by law * * *. (Sec. 9, clause 7, Constitution of the U. S.)

701. All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others. (3678 R. S.)

702. That from and after the 1st of July, 1874, and of each year thereafter, the Secretary of the Treasury shall cause unexpended balances of appropriations which have remained on the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, * * * or to pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress. (Sec. 5, act June 20, 1874, 18 Stat., 110.)

703. No specific or indefinite appropriation made hereafter in any regular annual appropriation act shall be construed to be permanent or available continuously without reference to a fiscal year unless it belongs to one of the following five classes: "* * * and pay of the Navy and Marine Corps," last specifically named in and excepted from the operation of the provisions of the so-called "covering-in act," approved June 20, 1874, or unless it is made in terms expressly providing that it shall continue available beyond the fiscal year for which the appropriation act in which it is contained makes provision. (Sec. 7, act Aug. 24, 1912, 37 Stat., 487.)

704. All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year, and the balances not needed for such puprposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations. (3690 R. S.)

705. In the absence of any provision of law making appropriations available at an earlier date, they do not become available until July 1. (Comp. Dec., June 26, 1905.)

706. A disbursing officer has no right to make any transfer of funds in his accounts from one appropriation to another. Such transfers never have been recognized by the accounting officers of the Government. This does not apply,

however, to disbursements where all moneys received are on account of "General account of advances."

707. "General account of advances is not an appropriation, but is a fund provided by law as a convenient means of handling naval appropriations and is made up of sums drawn from the several naval appropriations and placed in the hands of disbursing officers and agents of the Navy for proper expenditure." (Bu. Memo. 94, p. 912; Comp. Dec., Dec. 10, 1908.)

708. All funds for disbursement by disbursing officers of the Marine Corps are obtained under "General account of advances," as authorized by the act of June 19, 1878 (20 Stat., 167). (See "Requisition for funds.")

709. "General account of advances" is not an appropriation within the meaning of that term but it is the total of all appropriations made for the Navy and Marine Corps, and all moneys are now drawn under that title. (Treas. Cir. 11, Feb. 3, 1908; Bu. Memo. 94, p. 914.)

710. "General account of advances" is a fund provided by law as a convenient means of handling naval appropriations and placed in the hands of disbursing officers and agents for proper expenditure. (Bu. Memo. 94, p. 913; Comp. Dec., Dec. 10, 1908.)

711. No executive department or other Government establishment of the United States shall expend in any one fiscal year any sum in excess of appropriations made by Congress for that fiscal year or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in case of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such appropriations shall be adhered to and shall not be waived or modified, except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment * * *; and in case said apportionments are waived or modified as herein provided the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with esti-

mates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than $100 or by imprisonment for not less than one month. (3679 R. S. as amended by act of Feb. 27, 1906.)

712. The Paymaster of the Marine Corps will cause the Quartermaster, United States Marine Corps, to be advised of all disbursements made by his department which are chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," segregating the various items chargeable.

713. All assistant paymasters and special disbursing agents of the Paymaster's Department, Marine Corps, will report monthly on Form N. M. C. 836 P. M. in duplicate to the Quartermaster, Marine Corps, via the Paymaster, as soon after the close of the month in which expenditures are made and in advance of the rendition of monthly returns all amounts credited on pay rolls and individual vouchers chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," such as rations, heat, light, etc.

714. An act of Congress is law from the date of its passage, but when such act contains a proviso that it shall take effect and be in force on a future date the words *heretofore* and *hereafter* whenever used in said act refer to the date when it is made to take effect by express terms and not the date of passage. (17 Comp., 672, Mar. 14, 1911.)

715. The naval appropriation act of March 3, 1915, provided in part "That the number of gunnery sergeants heretofore authorized is increased by 20 * * *." This provision for the appointment of additional noncommissioned officers is permanent legislation and became effective immediately upon the approval of the act. While the word "hereafter" used in the provisions contained in appropriation acts is commonly indicative of permanent legislation, other language may have the same effect where the purpose is clear. (File 5942–192, Sec. Navy, Mar. 12, 1915; see also Memo. J. A. G., Mar. 5, 1915; Navy Court-Martial Order No. 12, 1915.)

716. Where an appropriation specifies certain items and the amount that may be expended for each, but contains a clause to the effect that the entire appropriation shall be disbursed and accounted for under one general title and for that purpose shall constitute one fund, payment of expenditures under any particular item in excess of the amount provided therefor is authorized, provided that the aggregate amount appropriated for all the items is not thereby increased. (22 Comp., 461, Mar. 14, 1916.)

717. In the absence of any provision clearly indicating such intent, the authority to transfer a part of one annual appropriation to another annual appropriation merely authorizes the use of the amount transferred for a purpose other than that for which it was originally appropriated without changing the period of availability thereof; hence, the amount of retainer pay with-

held from members of the Naval Reserve Force under authority of section 9 of the act of June 4, 1920, 41 Stat., 837, and credited to the appropriation for organizing and administering the Naval Reserve Force is not available beyond the fiscal year ending June 30, 1921. (27 Comp. 9, July 2, 1920.)

718. Under the act of May 21, 1920, 41 Stat., 613, providing that funds appropriated for one bureau or department of the Government may be transferred to another bureau or department procuring stores or materials of any kind or performing any service for the first bureau or department, the funds thus authorized to be transferred may be placed to the credit of the bureau or department performing the service for direct expenditure prior to actual performance and remain available for incurring as well as paying obligations during the two fiscal years following the year for which the appropriation was made and are then required to be carried to the surplus fund. (27 Comp. 106, July 28, 1920.)

719. Provisions of the act of May 21, 1920, 41 Stat., 613, authorizing transfer of appropriations of one bureau or department of the Government to another for procurement of supplies or performance of services was intended merely to simplify the accounting between the bureaus or departments by making the appropriations involved immediately available, thereby obviating the necessity of awaiting adjustment of appropriations until after performance, and can not be considered as a removal of the general restriction that has always prevailed that a particular duty imposed on one branch of the Government by enactment of Congress or going to the essence of its existence is not authorized to be transferred to another branch by administrative action in the nature of having one branch perform services for another.

The term "bureau or department" in the act of May 21, 1920, 41 Stat., 613, providing for the transfer of funds between bureaus or departments of the Government for procurement of supplies or performance of services includes all the various branches of the Government and is not descriptive of any particular branch, as civil or military. (27 Comp. 892, Apr. 13, 1921.)

ARREARS.

800. No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he is liable. (1766 R. S.) (R. 1744 (1).)

801. Persons in "arrears" are only such as, having previous transactions of a pecuniary nature with the Government, are found, upon the settlement of these transactions, to be in arrears to it. (11 Op. Atty. Gen., 52.) This section only applies to cases in which the party who claims compensation is liable to the United States. (Hedrick *v.* U. S., 16 Ct. Claims, 88.)

802. The phrase "who is in arrears to the United States," contained in the act of January 25, 1828 (1766 R. S.), applies only to persons who having had previous transactions of a pecuniary nature with the Government are found upon the settlement of those transactions to be in arrears. (11 Op. Atty. Gen., 52.) Where an officer of the Army assigned his pay accounts in payment of certain indebtedness, which accounts the Paymaster General declined to pay, for the reason that, on the maturity thereof, the officer was in arrears to the United States; *held* that the refusal of the Paymaster General was in accordance with section 1766 of the Revised Statutes. (17 Op. Atty. Gen., 30.)

803. Under section 1766, Revised Statutes, which provides that "no money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable," partial payment of compensation to an officer to whom an overpayment has been made, so as to permit repayment thereof by installments, is not authorized. (8 Comp., 101, Aug. 7, 1901. Also 11 Comp., 780, and Bu. Memo. 37, p. 322.)

804. Money accruing from commuted rations and from commutation of quarters may be paid regardless of the person's indebtedness. (R. 1744 2.)

ATTACHMENT OF PAY.

900. No trustee process, garnishment, injunction, or attachment can be recognized by officers of the Government in respect to moneys due creditors of the United States. (Digest 2d Comp., sec. 10, ed. 1869.)

901. An attachment can not be enforced against public money in the hands of a disbursing officer of the Government, and he is authorized to pay the Government's creditor without regard to such attempted levy. (1 Comp., 171, Jan 19, 1895.)

902. There is no authority of law for stopping the pay of an officer to satisfy his private creditors. (Sec. War, July 1, 1903.)

AVIATION.

OFFICERS.

1100. "Hereafter officers of the * * * Marine Corps appointed student naval aviators, while lawfully detailed for duty involving actual flying in aircraft, including balloons, dirigibles, and aeroplanes, shall receive the pay and allowances of their rank and service plus 35 per cent increase thereof; and those officers who have heretofore qualified, or may hereafter qualify, as naval aviators, under such rules and regulations as have been or may be prescribed by the Secretary of the Navy, shall while lawfully detailed for duty involving actual flying in aircraft, receive the pay and allowances of their rank and service plus 50 per cent increase thereof." (Act Mar. 3, 1915, 38 Stat., 939.)

1101. No officer in the Marine Corps senior in rank to major will receive any increase in pay for aviation duty. (See act of March 3, 1915, 38 Stat., 939.)

1102. "The officers detailed and the enlisted men of the Naval Flying Corps shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in the Navy and Marine Corps detailed to duty with aircraft involving actual flying." (Act Aug. 29, 1916, 39 Stat., 583.)

1103. Hereafter the allowances of officers, enlisted men, and student flyers of the naval service shall in no case be increased by reason of the performance of aviation duty. (40 Stat., 718, July 1, 1918.)

1104. Under the act of August 29, 1916, in addition to the number of officers in the regular Naval Flying Corps, the Secretary of the Navy is authorized to detail for duty involving actual flying in aircraft, either as student aviators, student airmen, or qualified naval aviators, such number of naval officers, not in excess of the number prescribed in that act for the regular Flying Corps, as he shall determine the needs of the air service require; and while so detailed such officers are entitled to 50 per cent or 35 per cent increase of pay, according as they have or have not qualified as naval aviators. (See 23 Comp., 583, April 18, 1917.)

1105. Officers of the Marine Corps lawfully detailed as student naval aviators or naval aviators are entitled to the increased pay therein provided on base and longevity pay only. (See 19 Comp., 650, Apr. 8, 1913.)

1106. "In the event of naval aviators being ordered to duty in connection with the aviation service that does not require 'flying' as a part of that duty, the aviator concerned shall promptly inform the department and the officer

having his accounts, in order that additional pay allowed by law for duty involving actual flying in aircraft may cease during the time they are so employed." (N. D. G. O. No. 205–3.)

1107. Officers of the Marine Corps on aviation duty are not, under section 1612 of the Revised Statutes, entitled to the same additional pay as is provided by law for officers of the Army performing such duty, additional pay for officers of the Marine Corps for aviation duty being fixed by the act of March 4, 1913 (37 Stat., 891, 892), and later by the act of March 3, 1915 (38 Stat., 939), and act of August 29, 1916. (21 Comp., 20, July 27, 1914.)

1108. Officers properly detailed for aviation duty who while on duty are actual flyers as provided by law are entitled to the increased pay for such while on authorized leave of absence, provided the detail remains unrevoked during the period of the leave. (Bu. Memo. 162, p. 3333; Comp., Aug. 14, 1914; Bu. Memo. 179, p. 3862; Comp. Dec., Jan. 4, 1916; 22 Comp., 292.)

1109. "The increased pay authorized for officers of the Navy or Marine Corps while detailed on certain aviation duty and the increased pay authorized for sea duty or foreign shore service is each to be computed upon the base pay increased by length of service and neither increase of pay above named is to be computed on the other." (22 Comp., 11, July 15, 1915.)

1110. An officer of the Navy who was detailed on aviation duty prior to the passage of the act of March 3, 1915, and who was, subsequent to the passage of that act, designated as a naval aviator, is entitled to additional pay from that date. (Bu. Memo. 171, p. 3635; Comp. Dec., May 22, 1915.)

1111. An officer detailed for aviation duty is entitled to the increased pay authorized by law from the date of the issuance to him of orders for such duty if he was engaged in actual flying when the orders were issued. (Bu. Memo. 146 p. 2483; Comp. Dec., Apr. 4, 1913.)

1112. Commanders in chief, commanding officers of vessels and shore stations, and commandants of naval stations are authorized, in cases of necessity, to issue orders detailing officers of the Marine Corps to duty as naval aviators or student naval aviators when they are required to actually fly in aircraft, and when conditions no longer require the assignment of officers to this duty the proper officer will issue the necessary orders relieving them. Such orders, accompanied by two carbon copies thereof, must in all cases be forwarded to the Major General Commandant for approval, and the increased pay and allowances will not be paid to the officer so detailed until the orders have been so approved, when the increased pay should be paid from the date of reporting for duty in actual flying. (Cir. Letter N. D., May 21, 1915, Hdqrs. M. C., file No. 50471.)

1113. Actual flying in aircraft is necessarily included in the duty "involving actual flying in aircraft," for which additional pay is provided in the act of March 3, 1915, for officers and enlisted men of the Navy; and, accordingly, in

any case where an officer or enlisted man, detailed to duty "involving actual flying, etc.," is not engaged in actual flying for an unreasonable period after his order of detail, payment of the additional pay provided in such act is not authorized. (23 Comp., 590, Apr. 21, 1917.)

1114. All naval personnel detailed for duty involving actual flying in aircraft shall, while so detailed, make flights in such frequency that at no time shall more thn one calendar month intervene between flights. (G. O. No. 16. N. D.. Jan. 5, 1921.)

1115. In any case where more than one calendar month shall have intervened without a flight being made, flight orders will be held as in abeyance after the expiration of the first successive calendar month and will continue to be held in abeyance until the first of the suceeding month in which a flight is made. The receipt of increase of pay for duty involving flying will be prohibited during the period in which the flight orders are in abeyance. (G. O. No. 16, N. D., Jan. 5, 1921.)

1116. In the case of individuals failing to perform a flight because of physical disability incident to flying, flight orders during the period of such disability will be considered as fully in effect. (G. O. No. 16, N. D., Jan. 5, 1921.)

1117. Officers of the Marine Corps claiming the increased pay as student naval aviators or naval aviators should file with the first pay voucher (Form N. M. C. 426) upon which such pay is claimed certified copies, in duplicate, of their approved orders. Similarly officers relieved from aviation duty should file copies of their relief orders with the last voucher upon which the increased pay is claimed indorsed to show the date of actual relief from duty.

1118. Vouchers upon which increase pay for aviation duty is claimed should be prepared on regular pay voucher and the 35 or 50 per cent increase entered thereon as a separate item, notation being made opposite thereto as follows: "35% (or 50%) increase, act 3-3-15." Each voucher upon which pay for aviation duty is claimed will be accompanied by duplicate copies of Form 813 P. M. (aviation certificate, officers), properly accomplished.

1119. Disbursing officers should transcribe vouchers upon which increases for aviation duty have been paid, to show separately, in the appropriate column, on the "Recapitulation and transcript" the amounts upon which the increase has been computed, and immediately over such amounts the amount of the increase, with the proper notation, "35% (or 50%)." In the column of remarks the notation, "Naval aviator" or "Student aviator," should be entered.

1120. Loss of life by an officer, while engaged in flying, in the performance of an order of detail, is necessarily conclusive of the question of credit for increased pay for duty "involving actual flying in aircraft." (24 Comp. 11, July 10, 1917.)

1121. Orders to active duty in the Navy involving actual flying in aircraft issued to an enlisted man of the Naval Reserve Force are not sufficient to

entitle him to the increased pay in that capacity upon his being subsequently commissioned. (24 Comp. 368, Dec. 29, 1917.)

1122. Since an officer of the Navy detached to duty involving actual flying in aircraft is not in a position to perform such duty while interned in a neutral country or held prisoner by the enemy, such officer, for the period of his detention, is not entitled to the additional pay provided for that duty in the act of March 3, 1915. (25 Comp. 169, Aug. 20, 1918.)

1123. An officer of the Navy detached from all duty at one station and ordered to report for duty at another station is not entitled to the additional pay for the period between the termination of the detail involving actual flying at the old station and entry upon duty involving actual flying at the new station, even though orders detaching him from the old station and ordering him to the new station specify that the designation as naval aviator remains in effect. (26 Comp. 615, Jan. 31, 1920.)

1124. The detachment from duty involving actual flying of a student naval aviator because of injuries received in line of duty implies a cessation of such duty for an indefinite period and terminates the right to the additional pay provided while the officer is undergoing treatment. (25 Comp. 872, May 14, 1919.)

1125. Flights performed by an officer of the Navy prior to receipt of orders to duty involving actual flying in aircraft do not constitute duty performed under lawful detail and. therefore do not entitle the officer to the increased pay and allowances authorized by the act of March 3, 1915, 38 Stat. 939. (26 Comp. 93, Aug. 4, 1919.)

1126. Where the orders to duty involving actual flying in aircraft do not expressly impose the continued discharge of sea duty, but state that the flying duty is not to interfere with duties already assigned, the presumption is that the shore duty is temporary and additional to the regular duty, and therefore the officer is entitled to sea pay while performing said temporary duty. (26 Comp. 93, Aug. 4, 1919.)

1127. An officer of the Navy ordered to perform duty as student naval aviator in addition to his regular sea duty is entitled, if he performs actual flights under said detail, to the 35 per centum increase in shore pay only from the time he reported for such duty until he left the station to return to his ship, such increase not to be computed on his increase for sea duty nor his allowances. (26 Comp. 93, Aug. 4, 1919.)

1128. The detachment of an officer of the Navy from all duty abroad terminates his detail to duty involving actual flying in aircraft and, therefore, subsequent to such detachment and prior to reporting for duty in the United States under a new assignment involving actual flying he is not entitled to the increased pay provided therefor. (25 Comp. 780, Apr. 16, 1919.)

1129. An officer of the Navy on aviation duty at his regular station is not entitled to additional pay for flying under the act of March 3, 1915, 38 Stat.

939, while detached for temporary duty, unless the temporary duty involves actual flying, notwithstanding the fact that he makes flights at the temporary station of his own accord. (26 Comp 539, Jan. 8, 1920.)

1130. Officers of the Navy, including officers of the Naval Reserve Force on active duty, while in hospital undergoing treatment for disability not incident to flying and during sick leave upon discharge from such treatment, are entitled to additional pay for aviation duty for the entire period of disability, provided no more than one calendar month intervenes between flights, but not for the period flight orders are held in abeyance after the expiration of the first successive calendar month after the month in which a flight is made and until the first of the next month in which a flight is made. (26 Comp. 886, Apr. 30, 1920.)

1131. Officers of the Army who become sick while in a flying-duty status continue to be entitled to the 50 per cent increase of pay for a period of absence from duty on account of such sickness not exceeding one month, but after one month of sick leave has expired the right to the percentage increase ceases until resumption of actual flights. (27 Comp. 658, Jan. 29, 1921.)

ENLISTED MEN.

1150. (*a*) Hereafter enlisted men of the Marine Corps, while detailed for duty involving actual flying in aircraft, shall receive the pay and the permanent additions thereto of their rating and service or rank and service, as the case may be, plus 50 per cent thereof. (Act Mar. 3, 1915, 38 Stat., 939, as amended by act of July 1, 1918.)

(*b*) "An enlisted man of the Navy designated for duty involving actual flying in aircraft who was ordered 'for special temporary duty under instruction in the construction and design of gasoline engines,' which duty did not involve actual flying in aircraft, is not entitled to the additional pay authorized by the act of March 3, 1915, for aviation duty." (M. S. Comp. Dec., Jan. 25, 1917.)

1151. The act approved August 29, 1916, provides that nothing in this act shall be so construed as to prevent the detail of officers and enlisted men of other branches of the Navy as student aviators or student airmen in such numbers as the needs of the service may require. Such officers and enlisted men, while detailed as student aviators and student airmen involving actual flying in aircraft, shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in Navy detailed for duty with aircraft.

1152. The increased pay for aviation duty in the case of enlisted men in the Marine Corps is to be computed upon the pay and permanent additions thereto of their rank and service and the increased pay for sea duty or foreign shore service is to be computed on the same pay and permanent additions thereto of their rank and service, but neither increase of pay named is to be computed on the other. (22 Comp., 11, July 15, 1915.)

1153. The additional pay for aviation duty in the case of an enlisted man in the Marine Corps is computed only on the base pay of the rank, together with the increase for length of service and on pay for good conduct medal and bars, medals of honor, etc., but not on pay for special assignments such as cooks, messmen, marksmanship qualifications, signalmen, gun pointers, gun captains, Navy mail clerks, etc. (21 Comp., 811, May 19, 1915; 21 Comp., 863, June 10, 1915; 22 Comp., 11, July 15, 1915.)

1154. Enlisted men detailed under the act of March 3, 1915, for duty involving actual flying in aircraft are entitled to the additional compensation provided for such duty while on authorized leave during the continuance of such detail, provided the detail remains unrevoked during the period of authorized absence. (Bu. Memo. 179, p. 3862; Comp. Dec., Jan. 4, 1916; 22 Comp., 292.)

1155. Where men are entitled to additional pay for aviation duty the first pay roll upon which the credit is made should show: "Aviator" or "Student aviator" from _____ date _____ Auth. (MGC or other authority _____ (date))." Subsequent rolls need show only the word "Aviator" or "Student aviator" opposite the credit. When detail is discontinued or revoked the roll will show: "Detail as aviator or student aviator discontinued or revoked _____ (date)."

1156. All credits for additional pay as aviator in the case of enlisted men will be supported by duplicate copies of Form NMC 813a, PM. (Aviation certificate, Enlisted Men), properly accomplished.

1157. Enlisted men of the Navy who are detailed to duty involving flying by orders of their commanding officer are entitled to the increased pay from date of entry upon such duty, regardless of the date of approval by the Bureau of Navigation. (S. and A. circular letter 8, dated Jan. 27, 1920.)

BANDS.

1200. "The band of the United States Marine Corps shall consist of 1 leader, whose pay and allowances shall be those of a captain in the Marine Corps; 1 second leader, whose pay shall be $150 per month and who shall have the allowances of a sergeant major; 10 principal musicians, whose pay shall be $125 per month; 25 first-class musicians, whose pay shall be $100 per month; 20 second-class musicians whose pay shall be $85 per month; and 10 third-class musicians whose pay shall be $70 per month; such musicians of the band to have the allowances of a sergeant and to have no increase in the rates of pay on account of length of service * * *." (Naval App. act Aug. 29, 1916, 39 Stat., 612.)

1201. The musicians of the Marine Band receive no increase of pay on account of length of service. The second leader of the band is entitled to the continuous service pay of a regimental sergeant major. (5 Comp., 745, and Comp. Dec., June 30, 1908.)

1202. The second leader of the Marine Band, being an enlisted man of the Marine Corps, is entitled under section 1612, Revised Statutes, to the benefit of any changes in pay granted enlisted men of the Army, and accordingly is entitled to longevity pay under section 4b, act of June 4, 1920, 41 Stat., 761, computed at the rate of 10 per cent of his base pay for each five years of service, such increase not to exceed 40 per cent. (27 Comp., 550, Dec. 16, 1920.)

1203. "A musician of the Marine Band retired under the act of February 14, 1885, should be paid three-fourths of the pay of his grade, as fixed by law from time to time, notwithstanding that it may not be the same as it was when he was retired." (8 Comp., 846, June 11, 1902.)

1204. "By virtue of the act of March 2, 1907, a first-class musician, United States Marine Corps, who was on the retired list on the date of passage of the naval appropriation act of August 29, 1916, is entitled, after that date, to three-fourths of the pay provided in the act last mentioned for first-class musicians on the active list." (23 Comp., 239, Oct. 7, 1916.)

1205. The musicians of the Marine Band shall be entitled to receive $4 a month each, in addition to their pay as noncommissioned officers, musicians, or privates of the Marine Corps, so long as they shall perform, by order of the Secretary of the Navy or other superior officer, on the Capitol grounds or the President's grounds. (1613 R. S.)

1206. (1) Enlisted men of the grades of privates, first class, and private, who are assigned to duty as musicians with Marine Corps bands, except the Marine Band, will be given ratings as musicians, first, second, or third class, with extra

monthly pay as specialists corresponding to that provided in War Department General Orders No. 36, June 19, 1920, as indicated, effective from November 1, 1920, viz:

Specialists, third class ($15): Musicians, first class.
Specialists, fourth class ($12): Musicians, second class.
Specialists, fifth class ($8): Musicians, third class.

(2) In future there will be two classes of bands (other than the Marine Band) authorized in the Marine Corps. They will be known as post bands and regimental bands, and will be organized as follows:

POST BANDS.

1 First sergeant	Band leader.
1 gunnery sergeant	Assistant leader.
12 privates, first class	Musicians, first class.
5 privates	Musicians, first class.
10 privates	Musicians, second class.
20 privates	Musicians, third class.

REGIMENTAL BANDS.

1 first sergeant	Band leader.
1 sergeant	Assistant leader.
6 privates, first class	Musicians, first class.
3 privates	Musicians, first class.
4 privates	Musicians, second class.
13 privates	Musicians, third class.

(3) Men covered by this order will be carried on current muster rolls as privates, first class, or privates, with appropriate specialists ratings. (Marine Corps Orders, No. 35 (Series 1920).)

BILLS OF EXCHANGE.

(See "Currency, domestic and foreign." "Public Money.")

1300. All officers of the paymaster's department, when ordered to expeditionary duty, to duty abroad, or aboard a seagoing vessel, where funds can not be obtained by requisition or transfer, are authorized to draw bills of exchange to supply themselves with funds; but no such officer of the paymaster's department shall draw bills of exchange when in the presence of a senior paymaster of the Navy or Marine Corps.

1301. The disbursing officer should forward, with his application, on S. and A. Form 194 or a separate blank sheet, specimens of the official signatures of himself and of the officer in whose name he is required to draw for transmission to the foreign financial agents of the department.

1302. When authority to negotiate bills of exchange is granted, the officer making the request will be notified and will be furnished with blank sets of bills, letters of advice, and accounts of sales.

1303. The bills shall be kept in the disbursing officer's exclusive possession, and all remaining when relieved from expeditionary duty shall be returned immediately to the Paymaster of the Marine Corps with a letter stating the exact number of blank sets. If relieved by a disbursing officer who is not already supplied with the necessary forms and one who has authority to draw bills of exchange, he shall take a receipt from his successor and make a similar report to the Paymaster of the Marine Corps, Headquarters, Washington, D. C.

1304. Before departure the disbursing officer should fully inform himself of the probable course of exchange and facilities for drawing in the places he expects to visit, and also as to the money usually current there, so that he may know when and where to draw most favorably and avoid, as far as possible, taking away from a port, either at home or abroad, coin which elsewhere can only be used at a disadvantage.

1305. No disbursing officer shall draw bills without authority from the Secretary of the Navy, nor shall he draw them except in cases of absolute necessity, and then only when not in the presence of a fleet, squadron, or division paymaster authorized to honor his requisition for funds or cash his checks.

1306. Authority granted a disbursing officer to draw bills of exchange ceases upon the completion of the duty for which it was granted.

1307. A disbursing officer having authority to draw bills of exchange should, immediately upon the transfer of the officer in whose name he is required to draw, forward to the Secretary of the Navy, through the Paymaster of the Marine Corps, a request for authority to negotiate bills of exchange payable to

the order of his new commanding officer, transmitting on S. and A. Form 194 or a separate blank sheet specimens of the official signatures of himself and of the officer who succeeds the retiring payee.

1308. When a disbursing officer needs funds for which he will have to draw exchange, he should inform the indorsing officer of the fact upon the form prescribed (S. and A. Form 18).

1309. If the sale of exchange is authorized, the disbursing officer shall make diligent inquiry of bankers, merchants, and others as to the best obtainable rates, kind of money, and time and place of payment, and shall then, with the approval of the indorsing officer, negotiate the same.

1310. Bills shall be drawn either upon the foreign financial agents of the Navy Department or upon the Secretary of the Navy, preferably upon the latter when the rates of exchange are equal, never at less than three days' sight when drawn upon the Secretary of the Navy and at sight or at such other time after sight as may be most advantageous to the Government when drawn upon the foreign financial agents. In comparing the rates of exchange the commission of one-half of 1 per cent paid to the foreign financial agents must be taken into consideration. To make up the whole sum required, as many different sets may be drawn as may be most easily negotiated or as the purchaser or purchasers may request for their accommodation.

1311. Bills drawn by disbursing officers must invariably be made payable to the order of the officer in whose name he is required to draw, ordinarily the commanding officer of marines, and his indorsement on the bills will constitute his approval.

1312. Unless otherwise especially directed, all bills of exchange shall be drawn under "General account of advances."

1313. Immediately after negotiating any bill of exchange, the disbursing officer shall transmit to the Secretary of the Navy letters of advice, of which the original (so marked) shall be forwarded through the proper channels at the earliest opportunity, and the duplicate (so marked) similarly forwarded by the next succeeding mail.

1314. Whenever bills are drawn upon the foreign agents, letters of advice to them shall also be made in duplicate for each set, of which the original is to accompany the bills, and the duplicate to be sent direct at the earliest opportunity.

1315. For each series of bills, an account of sale and letter of advice shall be forwarded to the General Accounting Office as soon as the bills are negotiated. A duplicate of the account of sale shall be forwarded to the Navy Department, through the Paymaster, United States Marine Corps, and a copy to the commanding officer of marines for his files.

1316. When bills are made payable in United States money, or are sold for such, otherwise than at par, the entries in the "Account sales" shall be so made

as to show not only the net amount actually received by the disbursing officer, but also the face value and the premium or discount charged thereon. Examples: (1) "Proceeds of bill No. 10, for $10,000, United States coin at 5 per cent premium, $10,500." (2) "Proceeds of bill No. 12, for $10,000, United States coin, at 3 per cent discount, $9,700."

1317. When bills are drawn or the proceeds thereof are received in foreign money, the entries in the "Account sales" shall show the amount and the kind of money drawn for, and the amount and the kind of money received, both at its local current value as to the money drawn for, and its legal value in United States money. Example: "Proceeds of bill No. 20, for £1,000 0s. 0d., sterling, received in francs at fr. 24.85 per £=24,850 francs at 19 3/10 cents=$4,796.05."

1318. In accounting for the proceeds of bills of exchange in their accounts current, disbursing officers shall credit the United States with the legal United States gold equivalent of the face value of the bills, and credit or debit the United States with the premium or loss on exchange, as the case may be.

1319. All foreign money received shall be charged to and paid out by disbursing officers at the legal valuation fixed by the Secretary of the Treasury, and published on the first day of each quarter. (See R. 1778–d.)

1320. All correspondence relative to bills of exchange drawn by officers of the paymaster's department of the Marine Corps should be forwarded through the Paymaster of the Marine Corps, Headquarters, Washington, D. C.

1321. For further regulations pertaining to bills of exchange see R. 1776 to 1778, inclusive.

BLANK FORMS.

1400. The Comptroller General of the United States shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States. (National Budget Act June 10, 1921.)

1401. Requisitions should be invariably prepared in duplicate, and submitted by officers in command of detachments or posts of the corps to the paymaster who carries the accounts of their command.

1402. The standard blank forms used in the preparation of Marine Corps accounts, both the S. and A. and N. M. C., with the notes and directions thereon, have the force and effect of Navy Regulations, when not in conflict therewith.

1403. The number of blank forms requisitioned should be restricted to actual requirements for at least three months, and should not be for more than a supply for one year, except for ship's detachments.

1404. Care should be exercised in the use of blank forms, to the end that waste may be avoided.

1405. The receipt of blank forms should be promptly acknowledged by indorsement on Form N. M. C. 182 Q. M.

BONDS.

1500. Officers of the Paymaster's Department of the Marine Corps are required to furnish bonds for the faithful performance of their duties. (See Secs. 1383, 1384, 1385, 1560, 3614, R. S.; acts approved Mar. 2, 1895, May 27, 1908, and Aug. 24, 1912.)

1501. Wherever practical, such bonds shall be renewed every four years after their dates. (Act approved Mar. 2, 1895.)

1502. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are, or may be, required by law, of all district attorneys, collectors of customs, naval officers and surveyors of customs, Navy agents, receivers and registers of public lands, paymasters of the Army, commissary general, and by all other officers employed in the disbursement of the public moneys, under the direction of the War or Navy Departments (3639 R. S.).

1503. Officers of the Army and Navy are excepted from the provisions of section 3614, Revised Statutes, which require all special agents employed by the heads of the several executive departments in the disbursements of the public moneys to give bonds in such form and with such security as such heads of departments may approve. This section does not apply to all commissioned officers of the Army who may be required to act as disbursing officers, but to such only as are regularly appointed disbursing officers and who are required, as such, to give bonds. (Ex parte Randolph, 2 Brockenborough, 447; see also U. S. *v.* Kirkpatrick, 9 Wh., 720; U. S. *v.* Vanzandt, 11 Wh., 184; Dox *v.* Postmaster General, 1 Pet., 325; U. S. *v.* Linn, 15 Pet., 290.)

NOTE.—1 Military laws of the U. S., 5th ed., p. 158.

1504. Bonds required by the department in the case of disbursing officers of the Paymaster's Department of the Marine Corps, permanent or detailed, are in the penal sum of $10,000 irrespective of the rank of the officer. With regard to the brigadier general, paymaster, * * * this requirement is waived provided he is not charged with either public money or public property, but if he is so charged he should be required to give bond in the same amount as set forth, namely, $10,000. (Op. Solicitor Navy Department, as approved by the Acting Secretary of the Navy, Jan. 25, 1917.)

1505. Seals of wafer or wax shall be attached to the bond at the place indicated, opposite the places for the signatures of the principal and sureties.

1506. Two or more witnesses shall be required to each signature, and each witness shall give his street and city address.

1507. The wife of a principal shall not be accepted as a surety.

1508. There shall be no erasures or alterations in any part of the bond.

1509. The form shall be neatly filled out, and the signatures shall be legibly written.

1510. Every bond on which the sureties are individuals shall be signed by not fewer than two sureties, at least one of whom shall qualify in a sum not less than the full amount of the bond over and above all exemptions, debts, and legal liabilities. If there be but two sureties, the second shall also qualify in a like amount. In lieu of a second surety for the full amount, two or more individuals may be accepted, provided the aggregate amount for which they qualify be not less than the full amount of the bond. Each surety shall make affidavit stating the value of his or her property over and above all exemptions, debts, and legal liabilities. In case a married woman be offered as surety, an additional certificate shall be required to the effect that such surety holds her property in her own right, and is competent to bind herself as surety in such cases, under the laws of the State in which she resides. The sufficiency of the sureties shall be certified to by a judge or a clerk of a United States court for the district in which the sureties reside, or by a United States attorney for such district.

1511. Under the provisions of the act approved August 13, 1894, entitled "An act relative to recognizances, stipulations, bonds, and undertakings, and to allow certain corporations to be accepted as surety thereon," as amended by the act approved March 23, 1910, a surety or guaranty company duly certified by the Secretary of the Treasury as having complied with the requirements of said acts, and by him authorized to do business thereunder, and having a duly appointed agent in the District of Columbia, will be accepted as sole surety on a bond.

1512. A corporate surety bond furnished by an officer of the Pay Corps of the Navy or by an officer of the Marine Corps for which a premium charge of more than $2.025 a thousand is made will not be accepted by the department. With every corporate bond the surety or bonding company shall be required to furnish a certificate showing the rate of premium charged therefor. (Act. approved Aug. 5, 1909.)

1513. Triplicate signature cards, filled out in the officer's own handwriting, shall be furnished with each official bond. These cards shall show the officer's official signature, official title, residence, and date of signing. The signature indicated on the cards as the official signature shall correspond to that on the official bond, and the signatures to official papers and indorsements on Treasury warrants shall in every case correspond as nearly as possible to the official signature. As soon as the signature cards are properly filled out they shall be forwarded to the Navy Department (office of the solicitor).

1514. A bonded officer attached to a seagoing vessel or on a station outside the continental limits of the United States will not be required to file a new bond at the expiration of the four-year period until after detachment from such duty.

1515. In case the official bond of an officer attached to a seagoing vessel or on a station outside the continental limits of the United States ceases to afford proper security a new bond shall be executed immediately and forwarded to the department for approval. As soon as this bond is approved the commanding officer of the vessel or the commandant of the station will be notified by the department. The accounts under the old bond shall then be closed, a board of three officers shall be appointed by the commanding officer or commandant to verify the balances of the bonded officer, and new accounts shall be opened under the new bond.

1516. Every disbursing officer on shore duty within the continental limits of the United States shall file bond in time for approval by the Secretary of the Navy on the first day of the quarter following that in which instructions to file such new bond are received. Upon the receipt of such instructions the necessary steps shall be taken to close the accounts and deposit all balances under the bond in force at the end of business on the last day of the current quarter. These balances shall be deposited to the credit of the United States with an authorized depositary, and the certificate of deposit covering such deposits shall be forwarded immediately to the General Accounting Office. The department (Bureau of Supplies and Accounts) shall be notified by telegraph as soon as all such balances are deposited.

1517. In case a disbursing officer thus called upon for a new bond is detached from duty and required to settle his accounts and deposit all balances due the United States before the end of the quarter, the new bond shall be filed in time for approval by the Secretary of the Navy as soon as the balances have been deposited and before such time as such officer is assigned to new duty involving the handling of a disbursing account. The department (office of the solicitor) shall be notified as soon as all balances are deposited.

1518. Pay clerks in the Marine Corps are required to be bonded to the United States in the sum of $5,000.

1519. A list of the surety companies holding certificates of authority from the Secretary of the Treasury under the acts of Congress of August 13, 1894, and March 23, 1910, as acceptable sureties on Federal bonds, is published quarterly by the Treasury Department.

1520. All bonds shall be filed in the office of the Secretary of the Treasury. (Treas. Cir. 102, 1899.)

1521. The law does not permit the return of a bond once filed. (Vol 4, Digest 2d Comp., 47, Jan. 9, 1894.)

CHECKAGES.

1600. "Stoppage of pay against a soldier is unauthorized, unless it is made in execution of the sentence of a court-martial, or in pursuance of a statute, or in conformity to the regulations of the Army, which have the force of law." (16 Op. Atty. Gen., 477.) The same rule applies to enlisted men of the Navy. (13 Comp., 411, Dec. 19, 1906.)

1601. "The Government has the authority to withhold money due an officer to whom an erroneous payment has been made, notwithstanding the payment was found to be erroneous only upon a construction of law made after the settlement of an account in which payment was allowed. (8 Comp., 24, July 8, 1901.)

1602. "Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War." (G. O. 49, 1892; act July 16, 1892, 27 Stat., 177.)

1603. "When the indebtedness of an officer 'has been admitted or shown by the judgment of a court,' in the operation of section 1766, Revised Statutes, as amended by the act of July 16, 1892, a legal inhibition exists against further payments to the officer until the indebtedness has been fully satisfied." (Op. J. A. G., Army, Feb. 26, 1910; P. M. G. O. 81114.)

1604. "The act of July 16, 1892, can not be interpreted as empowering the Secretary of War to stop the pay of an officer to satisfy private debts or claims for alimony." (Digest J. A. G., 1901, par. 2383.)

1605. There is no authority of law for stopping the pay of an officer or an enlisted man to satisfy his private creditors.

1606. In order to avoid losing the right to a review of the case by the Comptroller of the Treasury, officers should not make voluntary payments in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

1607. "Checkage by a pay officer of the Navy against his personal account of an amount disallowed by the auditor in the settlement of said officer's disbursing account, is in effect a refund of the amount and prevents a considera-

tion of his appeal from the action of the auditor. The disallowance having been made by the auditor, two courses were open to the pay officer. He could repay the amount disallowed, or refuse to repay and appeal to this office for a revision. He can not, however, be allowed to do both." (17 Comp., 739, Apr. 1, 1911.)

1608. No person (officer or enlisted man) in the service should have his accounts checked for loss or damage to public property without his consent and acknowledgment of responsibility except where the responsibility has been legally fixed after due investigation. (Ind. M. G. C. (19th), May 5, 1913, to Q. M. Dept., case Carl D. Myers; also Comp. Dec. June 2, 1915.)

1609. "Under existing law the Comptroller of the Treasury is without authority to direct a stoppage against the pay of an Army officer, such authority being vested in the Secretary of War." (22 Comp., 541, Apr. 21, 1916.)

1610. There is no legal authority in the accounting officers of the Treasury to charge naval officers with illegal payments made by disbursing officers by their orders or upon their certificates, except such as is found in section 285, Revised Statutes. (21 Comp., 423, Dec. 28, 1914.)

1611. "Every disbursement of public moneys, or disposal of public stores, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made shall be held accountable for the same." (285 R. S.; R. 1749–1.)

1612. "If a regulation be made providing that damage or destruction of public property shall be charged against the pay of the individual responsible for such damage or destruction ascertained by survey or other fair method, then such amount or amounts might lawfully be charged to their pay." (Bu. Memo. 96, p. 957; Comp. Dec., Feb. 9, 1909.)

1613. Checkages against accounts of officers, except to cover overpayments of pay or allowances, advances, or forfeitures imposed by court-martial, should be made only upon the officer's admission of responsibility or upon the determination of his responsibility by the Major General Commandant. (Ind. P. M., M. C. (15th) No. 531 D–mc, case Lieut. Manney.)

1614. "An officer makes claim for an amount checked against his account at the request of a paymaster who had illegally paid for telephone service in the officer's quarters. The claim is allowed, as the erroneous payment made by the paymaster was not made to the claimant and there is no authority of law for withholding any part of his (the officer's) pay for the relief of the paymaster." (Bu. Memo. 157, p. 3016; Comp. Dec. Mar. 26, 1914.)

1615. Checkages against the accounts of officers should be made on their monthly pay vouchers (Forms N. M. C. 426) either by the officer submitting the

account, in the space provided "Less deduction for"; or by the disbursing officer carrying the account, under the heading, "Paymaster's statement."

1616. Overpayments to an officer should be deducted on the first payment made to him on account of pay subsequent to discovery.

1617. "The amount of the money gratuity and the cost of transportation furnished a discharged naval prisoner under the acts of February 16 and March 3, 1909 (35 Stat., 622, 756), should not be checked against his account upon reenlistment." (20 Comp., 412, Dec. 23, 1913.)

1618. Checkages for Government property should be itemized under "Remarks" when made on the pay rolls; "Statement closing account for final settlement," Form N. M. C. 90, or "Pay and commutation voucher, enlisted men,' Form N. M. C. 731, and when reported on "Final settlement on discharge," Form N. M. C. 423, they should be itemized in the indorsement.

1619. Where loss of, or damage to, Government property is discovered and where the responsibility is acknowledged or determined by a board of survey, after the man's accounts are closed for discharge, the amount involved should be collected in cash, prior to discharge, and the fact reported on the "Final settlement on discharge" (Form N. M. C. 423). This notation should also be entered on the copy of this form given to the marine. The amount collected should be transmitted to the disbursing officer making the settlement or deposited in an authorized depository to his credit.

1620. In making checkages against the account of a deserter or straggler the cost, if any, of subsistence, lodging, transportation, transfers, and telegrams properly chargeable to him, should be itemized under "Remarks" on pay rolls to show the amount paid for each.

1621. "A deserter from the United States Army enlisted in the Marine Corps at Boston, Mass., and was transferred to Norfolk, Va. Upon his arrival at Norfolk, he was recognized as a deserter and turned over to the military authorities. The Marine Corps incurred an expense of $10 in connection with the fraudulent enlistment and request was made that this amount be entered as a stoppage against the soldier's pay. *Held*, that in the absence of restrictive legislation, the Secretary of War has the power to direct the stoppage of a soldier's pay to satisfy an indebtedness to the United States, although the indebtedness may have been incurred in another department of the Government. (72–510, J. A. G., Dec. 1, 1914.)" (Army Bulletin No. 1, Jan. 15, 1915.)

CHECKS.

1700. All blank checks on the Treasurer of the United States for use by disbursing officers shall be issued by the Secretary of the Treasury, Division of Printing and Stationery. to whom all correspondence relating thereto should be addressed, and only blank checks thus issued shall be used by disbursing officers in drawing checks on the Treasurer of the United States. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1701. Requisitions for blank checks shall be made on the Secretary of the Treasury, Division of Printing and Stationery, on Form 1231, furnished by the department for this purpose. These requisition blanks should be filled out completely with such ink, pencil, or typewriter ribbon as will permit of their being press copied in the Divison of Printing and Stationery after administrative action has been taken thereon. In ordering disbursing officers' checks, six weeks should be allowed for printing and delivery, and a supply sufficient to last six months should be requested, unless for good reason (which should be stated on the requisition) the quantity ordered is intended for more or less than six months' supply. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1702. A disbursing officer receiving a supply of checks shall receipt for them to the issuing officer, except in case of a new issue on requisition, when no receipt is required. When a disbursing officer is succeeded by another, the officer relieved shall transfer his unused checks to his successor, retaining for file with his official records the register of checks issued. The successor shall use the checks so transferred by striking out the former officer's numerical symbol and inserting his own, except where the officer relieved is merely transferred from one station to another in the same service and is to continue to disburse money under his former numerical symbol, in which case he shall retain the checks issued to him and use them in his new office. If there is a probability that the officer relieved will again disburse under the same symbol number, he should not transfer his checks. All transfers of checks should be reported to the Chief of the Division of Printing and Stationery as soon as accomplished, and the reports should specify details as to serial and symbol numbers, names, and dates, in order that the record of checks issued may be corrected. The serial numbers of checks transferred should not be changed. After a transfer is made the new officer should strike out the symbol number appearing on the checks and substitute his own before issuance, but this symbol number should not again be changed. All checks which can not be used

should be returned to the Chief of the Division of Printing and Stationery for destruction. When the location of the disbursing officer, printed at the head of the check, has been changed once, it should not again be altered, but the checks should be returned for destruction. It is the desire of the Department to prevent the excessive waste of disbursing officers' checks, but this is not to be accomplished at the expense of alteration or mutilation. When a disbursing officer leaves the service permanently and no successor is to be appointed, the unused checks on hand should be returned to the Chief of the Division of Printing and Stationery for credit. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.) (See R. 1764(5).)

1703. Whenever any disbursing officer of the United States shall cease to act in that capacity he shall at once inform the Secretary of the Treasury whether he has any public funds to his credit, and if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom. (Treas. Cir. 195, Jan. 24, 1921.) (R. 1765(4).)

1704. Upon the transfer of a disbursing officer from one of the permanent offices of the department he should take with him all blank checks bearing his symbol number, or numbers (in event he has a special deposit account), and a list of all checks outstanding at date of transfer, prepared on Form N. M. C. 542. All check stubs, together with all retained vouchers and office records, should be turned over to his successor in the office and a return rendered by the officer transferred to cover the period from the date covered in the last account current up to the date of transfer.

1705. The Chief of the Division of Printing and Stationery, as well as others who may distribute blank checks to disbursing officers, shall keep a complete record of the class, numerical symbol, and serial numbers of all checks issued, and of the transfer to another disbursing officer or return to the issuing office of unused checks. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1706. Whenever checks are transferred a receipt therefor should be signed in triplicate, marked "original," "duplicate," and "triplicate," respectively. The original and duplicate should be given to the officer transferring the checks, one copy to be retained by him and the other sent via The Paymaster, Marine Corps, to the Treasury Department, accompanied by a letter of transmittal.

1707. An officer prior to transferring blank checks to his successor will cancel his symbol number on all checks transferred. (See R. 1764(5).)

1708. Requisitions for checks, receipts for checks transferred, reports of checks turned in, etc., should be forwarded to the Treasury Department via The Paymaster, Marine Corps.

1709. Upon receipt of check books the checks should immediately be counted and the serial numbers verified to see that there is no break in the series.

1710. For the protection of all concerned, the greatest care should be exercised in the custody of blank checks. Blank checks should be kept under lock and key when not in use, and so far as possible should be kept locked in the disbursing officer's safe. Disbursing officers should take care to check up from day to day their check books and blank checks in current use, and so far as possible should make an examination at the beginning and end of each day's business to see that no blank checks have been abstracted. (Treas. Dept. Cir. (Public Moneys) No. 8, Jan. 29, 1921.)

1711. No disbursing officer shall issue a check on the Treasurer of the United States until he has ascertained his individual numerical symbol from the Treasurer of the United States, which numerical symbol shall be printed, stamped, or written in the lower right-hand corner of each check. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1712. Department Circular No. 30, dated June 25, 1909, which requires that on checks of United States disbursing officers the amounts and names of payee shall be filled in either with pen and ink, or with the needle-point typewriter which perforates the paper, and prohibits the use of the ordinary typewriter for the purpose, is hereby amended so as to permit the use of the ordinary typewriter with plain type or rubber stamps for filling in names and amounts on warrants and checks, provided such warrants and checks are written on the protective surface-tinted blanks furnished by the Treasury Department. Only typewriter record ribbons, writing black or blue, the ink of which must be heavy and of the most permanent nature, or stamp pads inked with a permanent heavy black ink, shall be used for this purpose, so as to secure clear, well-inked impressions which can not be easily erased without removing the protective surface tinting at the same time. Extreme care should be exercised in the preparation of checks to see that spaces are not left unfilled in such manner as to facilitate alteration. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1713. Should a disbursing officer or agent make an erasure or alteration on any of his checks he should treat the check as spoiled and promptly cancel it. In any event, before using any check on which he has made an erasure or alteration the disbursing officer must certify across the face of the check, over his full signature, to the correctness of such erasure or alteration. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1714. For preservation and future reference, every disbursing officer shall send, not later than the time of rendering his next account, all spoiled and canceled checks to the Auditor who settles his accounts. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1715. Checks should not be dated later than the date when delivered or mailed to the payee; and the Treasurer of the United States may decline to make payment of checks bearing dates later than the day on which presented for payment. (Treas. Dept. Cir. 8 (Public Moneys), Jan. 29, 1921.)

1716. Checks requiring excessive alteration should be canceled by stamping or writing in large letters across the face of the check the word "canceled," followed by the date of cancellation.

1717. In canceling checks care should be taken not to tear off or obliterate the symbol number. (Bu. Memo. 176, p. 3792.)

1718. Checks will not be returned to the drawer after their payment. (See Treas. Cir. 195, Jan. 24, 1921; R. 1766–3.)

1719. "Disbursing officers may date checks on Sunday where necessary for them to do so in making payments on the last day of the month to officers or employees for services rendered to and including that date." (18 Comp., 606, Feb. 9, 1912.)

1720. Every disbursing officer when opening his first account, before issuing any checks, shall furnish the Treasurer of the United States with his official signature duly verified. (Treas. Cir. 195, Jan. 24, 1921.)

1721. Any check drawn by a disbursing officer upon moneys deposited to his official credit must be in favor of the party, by name, to whom the payment is to be made, and payable to "order," with the following exceptions:

(*a*) To make payments at a distance from the depositary,

(*b*) To make payments of fixed salaries due at a certain date,

(*c*) To obtain funds necessary to make current cash payments authorized by law not included in (*a*) and (*b*);

In cases falling within any of these three classes, the disbursing officer may draw his check in favor of himself or "order" for such amount as may be necessary for the payment. The checks drawn under (*a*) may be cashed at such time as will enable the disbursing officer to make prompt payment for the purpose for which the check was drawn. The checks drawn under (*b*) must not be cashed more than two days in advance of the date when such payments are due. The checks drawn under (*c*) must not be cashed more than three days in advance of the date when such payments are due, in cases where the disbursing officer is located at a point convenient to banking facilities, and not more than seven days in advance of the date when payment is due when the disbursing officer is so located that it requires more than one-half day's time to reach available banking facilities and return to his station. Cash obtained in each of the above cases must not be in excess of the amount estimated to cover the payment specified. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

1722. Checks shall be drawn only in favor of the party to whom the money is due from the United States, except in case of duly authorized allotments, and checks issued to officers and men on ships and on foreign stations for their convenience in remitting, in which cases checks may be drawn directly to order of persons by whom they are received from the pay officer. Checks drawn by pay officers to supply themselves with funds for making cash payments must be drawn to their own order and indorsed to the bank or person furnishing the funds. (R. 1767 (3).)

1723. Any disbursing officer or agent drawing checks against balances to his official credit must state on the face of each check the object or purpose to which the avails are to be applied, or must give the voucher number for which the check is issued in payment (except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of disbursement.) The absence of a statement of the object or purpose or the voucher number for which any check of a public disbursing officer is drawn will be sufficient reason for refusing payment thereon, and if any reason is known for suspecting fraud the drawee of such check will refuse payment thereon. Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, "pay," "pay roll," "payment of troops," adding the fort or station; "purchase of subsistence," or other supplies; "on account of construction," mentioning the fortification or other public work for which the payment is made; or, as above stated, must give the number of the voucher (in his disbursing account) for which the particular check was issued in payment. The object or purpose to which the avails are to be applied in case of any check drawn by a disbursing officer of the Army for the amount to be kept at his own risk by authority of the Secretary of War and given under the provisions of this circular, or by a disbursing officer of the Navy Department or Marine Corps for the amount to be kept at his own risk under similar authority from the Secretary of the Navy, or by any disbursing officer given such special authority by the Secretary of the Treasury, under the provisions of section 3620, Revised Statutes of the United States, and of this circular, must be clearly indicated by a statement on the check that it is to obtain cash to hold at his own risk, with the date of authority so to hold funds. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

1724. "Where an officer or employee of the Government stationed in a foreign country has been paid his salary by means of a Government check, drawn by a disbursing officer on the Treasurer of the United States pursuant to law, any cost incurred in procuring payment of the check must be at the expense of such officer or employee." (22 Comp., 341, Jan. 28, 1916.)

1725. No allowance will be made hereunder to any disbursing officer for expenses charged for collecting money on checks. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

1726. In making remittances to assistant paymasters of the Marine Corps by checks such checks only as can be cashed at par at the paymaster's station will be used, there being no public fund from which exchange on checks may be paid.

1727. Where it is not practicable to obtain checks which may be cashed, at the paymaster's station, at par, the cash should be forwarded by express.

1728. The date, number, and amount of each check drawn for the payment of either pay rolls or vouchers must be shown in the spaces provided on such pay rolls and vouchers for such entries. In the case of individual check payments

on rolls the entry should be made by the paymaster making the payment in the column provided for signature.

1729. Each account current rendered should be accompanied by a list showing the number, date, amount, payee, and object for which drawn of the first and last check drawn during the month covered by the account, also by a list showing checks canceled during the month, by numbers. Entries required by this paragraph should be made on the reverse of the account current.

1730. In addition to the usual safeguards surrounding check books and checks, ordinarily checks should be drawn by the paymaster's clerk; in his absence the necessary handling of checks should be intrusted to not more than one man, who should be designated by the paymaster. The checks should be retained under his immediate care and presented by him to the paymaster for signature. Where the volume of the work makes it necessary or desirable, an assistant may be designated by the paymaster to draw checks in such emergency; but this should be done only under the immediate supervision of the paymaster's clerk, or that of the clerk designated in his absence, who should be required to check them with the stubs before presenting them to the paymaster for signature. Immediately after signature by the paymaster they should be delivered direct by the paymaster to the paymaster's clerk, who should place them in envelopes, if they are to be mailed, and himself deposit them in the mails. Record should be made of checks mailed, at the time of mailing, by entry on the stub of the date and hour of mailing, the entries to be initialed by the paymaster's clerk. Where a number of consecutive checks is mailed at the same time it is not necessary for each stub to be so initialed, but notation may be made on the last stub, stating the numbers of the first and last checks mailed, giving date and hour of mailing, together with the total number of checks so mailed at that time, and this stub should be initialed by the paymaster's clerk; e. g., #1875 to 1900, total 26, mailed 10.30 a. m., 10–24–13." The use of this method should replace the use of check letters of transmittal to accompany checks for payment to officers. (Cir. letter P. M., M. C., 3232, Jan. 20, 1914.)

1731. Checks drawn for the payment of pay rolls, where payment is to be made in cash by the post commander acting as the paymaster's deputy, should be drawn to the order of the paymaster issuing the check and indorsed by him as follows: "Pay to the order of_____ (rank), for payment of pay roll of _____(post or unit) for (month)."

1732. In indorsing Government checks the name and rank of the payee should be written just as it is on the face of the check.

1733. "As section 3620, Revised Statutes, requires checks to be drawn 'in favor of the person to whom payment is to be made,' disbursing officers' checks must be drawn to order and not to bearer." (15 Comp., 604, Apr. 6, 1909.)

1734. "Whenever any original check is lost, stolen, or destroyed disbursing officers and agents of the United States are authorized, within three years from the date of such check, to issue a duplicate check, under such regulations in

regard to its issue and payment, and upon the execution of such bond, with sureties, to indemnify the United States, and proof of loss of original check, as the Secretary of the Treasury shall prescribe." (3646 R. S., as amended and reenacted by the acts of Feb. 23, 1909, and Mar. 21, 1916.)

1735. "In case the disbursing officer or agent, by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent." (3647 R. S.)

1736. The following regulations in regard to checks lost, stolen, or destroyed were established by the Secretary of Treasury, April 14, 1916, in compliance with sections 3646 and 3647, Revised Statutes:

"(*a*) Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the officer or bank on which it was drawn of the fact of such loss, stating the name of the disbursing officer or agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped. A copy of such notice should also be furnished the disbursing officer who drew the check.

"(*b*) In order to procure the issue of a duplicate check, the party in interest must furnish the disbursing officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

"(*c*) He must also furnish to the same officer or agent a bond executed on Treasury Department Form 1343.

"(*d*) The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted.

"(*e*) After the expiration of thirty days from the date of the original check the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original.

"(*f*) The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon receipt, will advise the officer or bank on which the check was drawn that an application for a duplicate is pending, and the officer or bank will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such origi-

nal has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

"(*g*) If the information obtained is satisfactory to the Secretary of the Treasury, and he approves of the issue of the duplicate and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check.

"(*h*) Any duplicate check issued in pursuance of these instructions, bearing such approval of the Secretary of the Treasury, may, if properly indorsed, be paid subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original has already been paid.

"(*i*) In case of the loss of a check issued by a United States disbursing officer who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States, prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check, as provided for in section 3647, Revised Statutes.

"(*j*) Whenever such an account shall have been stated, and an officer or agent charged with the amount of said lost check, the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depositary, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation." (Instructions concerning duplicate checks, Treas. Dept., Apr. 14, 1916, Form 1343.) (R. 1768.)

1737. Bonds should be executed on Treasury Department Form 1343, dated April 14, 1916, which contain complete instructions as to the proper preparation of such bonds. This form may be obtained from The Paymaster, or any assistant paymaster, United States Marine Corps.

1738. Under the provisions of the revenue act of 1918, approved October 3, 1917, indemnity and surety bonds, if executed on and after December 1, 1917, must have affixed thereto a 50-cent United States internal-revenue documentary stamp.

1739. Under date of July 23, 1919, the Commissioner of Internal Revenue held that under the provisions of section 1101 of the above-named act no stamp tax liability attaches to bonds of indemnity furnished for duplicates of checks issued on account of allotments of pay by officers and enlisted men and payment of bonus to officers and enlisted men when discharged from the service.

1740. Upon receipt of notice by a disbursing officer that a check issued by him has not reached the party for whom intended or has been lost or stolen, he should take immediate steps to see that payment on such check is stopped, and in the case of a missing check will attempt to trace same.

1741. Requests to stop payment on checks should be addressed to the Treasurer of the United States and should contain a full description of the check; i. e., station, date, on whom drawn, name of payee, amount, object for which drawn, the name, rank, and symbol number of the officer drawing the check, and all known indorsements.

1742. If the amount of the check is large, or it is for other reasons deemed advisable, the active depositary banks in the vicinity should also be furnished with notice to stop payment on check. Such notice should be marked "Duplicate, original sent to the Treasurer of the United States, Washington, D. C."

1743. Upon receipt of advice from the Treasurer of the United States that the check has not been paid and that it has been noted for stoppage, the paymaster concerned should furnish the party at interest with a blank bond (Treas. Dept. Form 1343), together with a full description of the lost check.

1744. Upon return of the bond and affidavit properly executed, a duplicate should, if 30 days has elapsed since original issue of check, be drawn by the disbursing officer and signed by him.

(*a*) The duplicate check, which should be of the same size and in all other respects the same as the original, may be prepared on plain white paper, or upon a blue-print copy of a blank official check, but preferably on one of his official checks, changing the number thereon to agree with the number of the original lost check. The word "Duplicate" will be conspicuously shown thereon.

(*b*) The duplicate check so prepared, together with the bond, properly briefed, should be forwarded to the Secretary of the Treasury, Division of Public Moneys, Treasury Department, Washington, D. C., accompanied by a letter requesting certification and return of the check.

(*c*) Upon the return of the certified check by the Treasury Department, it should be forwarded to the payee or the party at interest, with instructions that should the original check be recovered it should be returned immediately to the officer who drew the check if his whereabouts be known, and if not, to the Treasury Department with an explanatory letter.

(*d*) The requirement of section 3646, Revised Statutes, as amended, that disbursing officers and agents of the United States must secure a bond of indemnity as condition precedent to the issuance of duplicate check upon proof of loss of the original, is absolutely mandatory, applicable in every instance, and may not be waived in issuing duplicate checks to municipalities or other corporate bodies. (27 Comp., 943, Apr. 30, 1921.)

1745. "When a check has been canceled because of improper indorsements thereon, the proper disbursing officer may issue a substitute check in lieu thereof and as of the same date and number, provided he is the person who

issued the check that has been canceled. (21 Comp. modified.)" (22 Comp., 440, Mar. 4, 1916.)

1746. Should a check be cashed on a forged indorsement or by some person not the rightful holder thereof and the same be honored by the Treasurer of the United States before payment has been stopped thereon, a letter should be addressed to the Secretary of the Treasury, giving complete details and requesting that the check be withdrawn for reclamation and instructions furnished in regard to further action. (21 Comp., 068, Mar. 26, 1915, as amended by 22 Comp., 440, Mar. 4, 1916.)

1747. (*a*) When a bank cashes a check drawn by a disbursing officer of the Government to the order of a fictitious person, there is no authority of law for the Treasurer of the United States to accept the check or pay the amount thereof to the bank, notwithstanding an officer of the Army had written under a forged indorsement the words "Signature correct" and signed his name and rank.

(*b*) An indorsement upon a disbursing officer's check by which an officer of the Army attempted to certify that the preceding indorsement was a correct signature of the person named as payee of the check is not binding upon the Government, as no officer is authorized by law to so indorse in his official capacity a disbursing officer's check. (27 Comp., 562, Dec. 21, 1920.)

1748. "A pay officer is not authorized to stop payment on a check given by him in payment of an allotment and held by an innocent purchaser when he subsequently learns that the grantor of the allotment deserted prior to the payment." (Bu. Memo. 99, p. 1072; Comp. Dec., May 6, 1909.)

1749. Should there be doubt whether an official check which has been paid by the Treasury was properly drawn or indorsed, the data appearing thereon may be verified where it is impracticable personally to examine the check by application to the General Accounting Office for a photostat thereof.

1750. "At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks issued by the Treasurer, or by a disbursing officer of any department of the Government, upon the Treasurer or any assistant treasurer, or designated depositary of the United States, or upon any national bank designated as a depositary of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectively issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated 'outstanding liabilities.'" (306 R. S.)

1751. When the Treasurer of the United States reports to any disbursing officer that the amount of a check which has been outstanding three full fiscal years has been deposited by the Treasurer into the appropriation "Outstanding liabilities," the disbursing officer will make proper notation on the check stub and drop the check from the "List of outstanding checks." It is not necessary to make any entry on the "Account current" concerning such checks.

1752. The payee or the bona fide holder of any draft or check, the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States. (308 R. S.)

1753. "The amounts, except such as are provided for in section 306, of the accounts of every kind of disbursing officer, which shall have remained unchanged, or which shall not have been increased by any new deposit thereto nor decreased by draft drawn thereon for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the department to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit." (309 R. S.)

1754. Section 5, of the sundry civil act of July 1, 1916, provides:

"That hereafter at the termination of each fiscal year each Auditor of the Treasury shall report to the Secretary of the Treasury all checks issued by any disbursing officer of the Government as shown by his accounts rendered to such auditor, which shall then have been outstanding and unpaid for three years or more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, the number, and the amount for which it was drawn, and, when known, the residence of the payee. And such reports shall be in lieu of the returns required of disbursing officers by section 310 of the Revised Statutes." (Treas. Cir. No. 57, Sept. 11, 1916.)

1755. "Any Treasury draft, or any check drawn by a public disbursing officer still in service, which shall be presented for payment within three full fiscal years from its date, will be paid in the usual manner by the officer or bank on which it is drawn, from funds to the credit of the drawer. Thus any such draft or check issued on or after July 1, 1913, will be paid as stated above until June 30, 1917, and the same rule will apply for subsequent years." (Treas. Cir. No. 57, Sept. 11, 1916.)

1756. Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department, as provided in section 308, and for this purpose the draft or check should be transmitted to the Secretary of the Treasury for the necessary action, or, if lost, proof of ownership and loss, and a bond of indemnity must be furnished." (Treas. Cir. No. 57, Sept. 11, 1916).

1757. "At the close of business on every 30th day of June, the Treasurer * * * and national-bank depositaries, will render to the Secretary of the Treasury, as required by section 310, also above published, a list of all disbursing officers' accounts still unclosed which have remained three fiscal years or more unchanged on the books of their respective offices or banks, either by debit or credit, giving in each case the name and official designation of the officer, the date when the account was opened, the date of last debit and last credit, and the balance remaining to his credit." (Treas. Cir. No. 57, Sept. 11, 1916.)

1758. "Disbursing officers will not, therefore, hereafter be required to report their outstanding unpaid checks to the Secretary of the Treasury, but will on the 30th day of June of each year transmit all checks in their possession which are three fiscal years old to the Secretary of the Treasury as heretofore required." (Treas. Cir. No. 57, Sept. 11, 1916.)

1759. There are on file in the office of the assistant quartermaster, United States Marine Corps, certain checks (for extra duty and commutation of rations), which can not be delivered to the payee on account of their desertion from the Marine Corps; these checks should be held three years and then turned in to the Treasury Department, provided they may not in the meantime be lawfully paid to the payee. (Bu. Memo. 84, p. 586; Comp. Dec. Feb. 18, 1908.)

1760. "Paymasters of the Navy are not authorized to cancel unclaimed checks, issued by them in payment of salary, and cover the amounts thereof into the Treasury at the expiration of three months from date of issue, but are required to handle such checks and amounts in the manner provided in sections 306 and 310 of the Revised Statutes." (17 Comp., 287, Oct. 26, 1910, as modified by Treas. Cir. No. 57, Sept. 11, 1916.)

1761. All checks which pass by indorsement in the Philippine Islands must, under the local law, bear the date of the indorsement. (W. D. Cir. 101, 1908.)

1762. Check stubs may be posted either by pages or by days, but balances should be carried down at the close of business each day.

1763. Each deposit entry made in check books should show its date, amount, and nature.

1764. "An auditor is authorized to debit a disbursing officer with the amount of a check issued for a payment with which he was credited in the settlement of his account for a prior quarter when such check has been returned without payment and canceled and the officer has credited the United States with the

amount thereof." (13 Comp., 243, Sept. 27, 1906.) Where checks are drawn and can not be delivered for any reason, but are immediately returned to the disbursing officer before credit has been claimed by him in his account for the disbursement in question, the vouchers and rolls should be changed to show the correct state of the facts in the case and the checks canceled accordingly.

1765. "The receipt of vouchers by an officer for the payment of an amount due to him and the subsequent crediting of a disbursing clerk on such vouchers in the settlement of his account with the payment of the amount of such vouchers to the officer do not preclude the officer from being paid the amount due him when it appears that the checks drawn by the disbursing clerk in his favor for the payment of the vouchers were never received by him and were fraudulently indorsed and collected by another person." (13 Comp., 679, Apr. 3, 1907.)

CLAIMS.

1800. It shall not be lawful for any person appointed after the 1st day of June, 1872, as an officer, clerk, or employee in any of the departments to act as counsel, attorney, or agent for prosecuting any claim against the United States which was pending in either of said departments while he was such officer, clerk, or employee, nor in any manner, nor by any means, to aid in the prosecution of any such claim within two years after he shall have ceased to be such officer, clerk, or employee. (Sec. 190 R.S.)

1801. "Whoever, being an officer of the United States, or a person holding any place of trust or profit, or discharging any official function under, or in connection with, any executive department of the Government of the United States, or under the Senate or House of Representatives of the United States, shall act as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties, shall aid or assist in the prosecution or support of any such claim, or receive any gratuity, or any share of or interest in any claim from any claimant against the United States, with intent to aid or assist or in consideration of having aided or assisted, in the prosecution of such claims, shall be fined not more than $5,000, or imprisoned not more than one year, or both." (Sec. 109, act Mar. 4, 1909, 35 Stat., 1107.)

1802. Hereafter, in the settlement of the accounts of deceased officers or enlisted men of the Navy and Marine Corps, where the amount due the decedent's estate is less than five hundred dollars and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs in the following order of precedence: First, to the widow; second, if the decedent left no widow, or widow be dead at time of settlement, then to the children or their issue, per stirpes; third, if no widow or descendents, then to the father and mother in equal parts, provided father has not abandoned support of his family, in which case to the mother alone; fourth, if either the father or mother be dead, then to the one surviving; fifth, if there be no widow, child, father, or mother at the date of settlement, then to the brothers and sisters and children of the deceased brothers and sisters, per stirpes: *Provided*, That this act shall not be so construed as to prevent payment from the amount due the decedent's estate of funeral expenses, provided a claim therefor is presented by the person or persons who actually paid the same before settlement by the accounting officers. (Sundry Civil Act May 27, 1908, 35 Stat., 373; Bu. Memo. 116, p. 1614.)

1803. The head of the executive department, or any person whose accounts may have been settled, may, "within a year obtain a revision of the said

account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the executive branch of the Government." (Act July 31, 1894, 28 Stat., 207; 2 Supp. R. S., 215.)

1804. "Within a year" means the time between the date of settlement by the auditor and date the appeal is received in the office of the comptroller. (Bu. Memo. 96, p. 964; Comp. Dec., Feb. 19, 1909.)

1805. (*a*) Section 236 of the Revised Statutes is amended to read as follows:

"All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office."

(*b*) "The Comptroller General may provide for the payment of accounts or claims adjusted and settled in the General Accounting Office, through disbursing officers of the several departments and establishments, instead of by warrant." (National Budget Act June 10, 1921.)

1806. "The accounting officers of the Treasury have jurisdiction to settle all claims against the Government of whatever kind or description, except as such claims are committed by law to other officers for adjudication, where, from any proper evidence at hand the liability of the Government and the correctness of the claim can be clearly established." (21 Comp., 134, Sept. 9, 1914.)

1807. All claims of enlisted men for pay or allowances relating to a prior enlistment should be made on the Auditor for the Navy Department. (Comp. Dec., Sept. 30, 1896.)

1808. If an officer shall refund an amount disallowed, he may then make a claim on the auditor, and if payment is refused he has a right to apply to the comptroller for a revision of the auditor's adverse decision, provided application be made within a year of the auditor's action. (Comp. Dec., Apr. 19, 1901.)

1809. "An auditor is authorized to receive and examine a claim which has been discontinued in the Court of Claims and presented to him for settlement." (11 Comp., 524, Mar. 13, 1905.)

1810. The comptroller is without jurisdiction to entertain any claim not previously passed upon and settled by the auditor. (3 Comp., 337, Feb. 5, 1897, and 5 Comp., 334, Dec. 23, 1898.)

1811. "Neither the comptroller nor the auditor has jurisdiction, upon the application of a claimant, to reopen a settlement upon newly discovered evidence for the consideration of any item upon which payment has been accepted of the amount allowed by the auditor." (7 Comp., 537, Mar. 15, 1901.)

1812. "The fact that a specific claim has been settled does not preclude the auditor from exercising his proper jurisdiction to consider a new claim (on a different subject), the right to which existed at the time of settlement of prior claim." (Bu. Memo. 46, p. 458; Comp. Dec., Dec. 17, 1904.)

1813. "The accounting officers have no jurisdiction to reopen settlements made by their predecessors because a subsequent decision of the courts has so

changed the construction of the law under which settlements were made as to warrant a different result in the settlements." (2 Comp., 401, Feb. 14, 1896.)

1814. "The accounting officers are not authorized to reopen accounts settled by their predecessors except for the purpose of correcting mistakes of fact arising from error in calculation, or upon the production of newly discovered material evidence, or for fraud." (14 Comp., 795, May 18, 1908.)

1815. "The provision of the act of March 4, 1907 (34 Stat., 1356), relating to settlements by the accounting officers of the Treasury, 'without regard to former settlements or adjudications *by their predecessors*' does not affect claims adjudicated by *Congress*." (16 Comp., 847, June 23, 1910.)

1816. "Heads of departments or other executive or administrative officers of the Government are not authorized to reopen a claim against the Government that has been allowed by their predecessors, in the absence of new and controlling evidence that the settlements were made upon an erroneous or incomplete showing of facts." (19 Comp., 110, Aug. 23, 1912.)

1817. "The provision in section 3477, Revised Statutes, relative to the transfer and assignment of claims against the United States, is applicable to orders given by employees of the United States to disbursing officers for the payment of their salaries or a part thereof to a third person, and disbursing officers are *not* authorized to honor such orders unless they are executed in the form and manner prescribed by said section." (11 Comp., 790, June 24, 1905.)

1818. "The effect of the act of March 4, 1907 (34 Stat., 1356), was to give a new right to persons who had filed claims concerning the several classes of demands embraced therein, and which prior thereto had been disallowed by the accounting officers contrary to the decisions of the Supreme Court or the Court of Claims in like claims, and to reopen said claims. It is the duty of the Auditor for the War Department to settle the reopened claims of this class in accordance with the decisions of said courts." (19 Comp., 644, Apr. 7, 1913.)

1819. "The accounting officers of the Treasury have no authority of law to alter or amend in any way the judgments of the Court of Claims, their duty with respect thereto being purely ministerial and consisting of making the payments directed by the court, in the manner provided by law." (22 Comp., 520, Apr. 13, 1916.)

1820. "Where Congress appropriates a specific amount for the payment of a class of claims not otherwise legal claims against the United States, and the amount thus appropriated is less than the aggregate of said claims, the accounting officers should take no action with respect to the certification for payment, in whole or in part, of any of said claims until Congress shall have expressly authorized a prorating or made an additional appropriation." (22 Comp., 37, July 27, 1915.)

1821. In order that unnecessary claims may be avoided, officers, in submitting vouchers should claim thereon all pay and allowances of any description which they consider rightfully due them. Similarly, officers should state upon

the pay rolls all amounts they consider rightfully due the men of their commands. Claims thus made appear in the accounts of the disbursing officers settling the accounts and are subject to revision when the accounts of the disbursing officer are examined administratively in the office of the Paymaster, Marine Corps. Should claim not be made on voucher or pay roll it does not appear in the disbursing officer's account and therefore the paymaster of the Marine Corps has no knowledge of the claim. This paragraph should not be construed as prohibiting such consultation with the paymaster as may be considered desirable in attempting to determine the proper method of stating claims, but solely that this consultation shall not be of such nature as to deter officers from making claims for themselves and their men which they consider rightfully due.

1822. Disbursing officers, in the settlement of individual vouchers and pay rolls, should, if they do not consider the amount claimed rightfully due, deduct the amount in question, making proper explanation of their reasons for so doing under the heading "Paymaster's statement," on vouchers.

1823. All officers of the Paymaster's Department, including those serving under this department under temporary detail, are required, in each case where they decline to pay a claim presented to them, to report their action to the Paymaster, Marine Corps, giving the reasons for nonpayment and transmitting therewith, if practicable, the original or copies of the papers upon which the claim is based. If it is not practicable to furnish either the original or copies, a complete statement of the facts should be made. The foregoing applies to oral claims as well as those submitted in writing, but not to claims which are paid in part where the deduction appears in the accounts forwarded to the paymaster.

1824. To expedite the payment of sums clearly due in the cases of enlisted men of the Army discharged after April 6, 1917, who have been short paid on final statements given them at time of discharge, the Director of Finance, War Department, may issue duplicate final statements wherein reference is made to the original and upon which he may pay such enlisted men the arrears of pay, etc., due them which do not involve a construction of law, care being exercised in each case to cross-reference original and the supplemental vouchers. (25 Comp., 535, Jan. 30, 1919).

1825. Where a statute provides for increase in the compensation of certain Government officers and employees from a specific date or the date of the act, but appropriation for such increase is not made available until a later date by a subsequent act, it is not the province of the accounting officers of the Treasury, nor are they authorized by law, to certify to Congress claims for the increased compensation covering period for which no appropriation was provided, but the originating of an appropriation, which would be the effect of such action, rests primarily with the proper administrative officers of the Government. (27 Comp., 369, Oct. 18, 1920.)

CLOTHING ALLOWANCE.

1900. For full instructions regarding clothing allowance, see Marine Corps Orders, No. 37 (Series 1920).

1901. Enlisted men of the Marine Corps are entitled to an annual allowance of uniform clothing. Any articles drawn in excess of this allowance shall be charged against them, and for articles not drawn they shall receive pay according to the annual estimated value thereof, but such amounts shall not be paid until final discharge from the service.

1902. The money allowance for clothing is published annually in Marine Corps orders.

1903. "The issue of clothing to soldiers and marines in the United States service has always been a matter of regulation rather than one of statutory provision. The President has authority, under section 1296, Revised Statutes, to prescribe the uniform and quantity and kinds of clothing to be issued in the Army, and like authority is exercised in behalf of the Marine Corps. The authority for so doing with reference to the Marine Corps may be presumed from long-established practice and the annual appropriation made to carry it out." (4 Comp., 717, June 23, 1898.)

1904. "The President may prescribe the uniform of the Army and quantity and kind of clothing which shall be issued annually to the troops of the United States." (1296, R. S.)

1905. The money value of clothing overdrawn by a marine may be charged against him on the pay roll, final settlement, or on the deserters' roll. (Bu. Memo. 47, p. 475; Comp. Dec., Jan. 28, 1905.)

1906. A copy of Form N. M. C. 146 (statement of clothing account) should be transmitted with or in advance of the first pay roll in each case where a court-martial sentence has been mitigated under conditions which require a man to deposit money to "liquidate his indebtedness to the United States." This should be filed with the pay roll when forwarded to the General Accounting Office.

1907. Where the accounts of men sentenced by general courts-martial to loss of pay "less the amount of indebtedness to the United States" on date of approval (or other date) are continued on marine pay rolls, statements of clothing accounts of such men should be settled to include the date designated in the approved sentences and should accompany the pay rolls upon which the sentences first appear. This should not be confused with the cases of court-martial prisoners transferred to a prison and paid by a naval pay officer which should be closed to include the date prior to the date of approval of the sentence.

1908. Funds for the payment of the amount due a marine for undrawn clothing on discharge are provided in the annual naval appropriation acts under "Pay, Marine Corps."

1909. Amounts of indebtedness for clothing overdrawn should be checked on the pay roll on request of the post quartermaster.

1910. A copy of Form N. M. C. 146 (statement of clothing account) should accompany each "Statement closing account for settlement" (Form N. M. C., 90).

1911. Where accounts are closed for settlement on discharge, retirement, transfer to the Fleet Marine Corps Reserve, or furlough for the remainder of the enlistment, the credit or debit, as shown on the "Clothing account" (N. M. C. 146), should be entered on the "Statement closing account for settlement" (N. M. C. 90).

1912. Where accounts are closed by reason of death, desertion, or transfer of general court-martial prisoners, the credit or debit as shown on "Statement of clothing account" (N. M. C. 146) should not be stated on the "Statement closing account for settlement" or included in such accounts when extended on pay rolls.

1913. In determining the clothing allowance for a given period, the daily allowance, as stated in the tables, should be multiplied by the actual number of days in the period.

1914. "The act of desertion carries with it the forfeiture of all pay and allowances due on the date of desertion; and, therefore, any undrawn clothing due an enlisted man of the Marine Corps is accordingly forfeited." (Bu. Memo. 171, p. 3636.)

1915. Marine officers charged with making checkages on pay rolls for clothing and small stores issued to marines by pay officers should prepare monthly on Form N. M. C. 682 a statement of charges for clothing and small stores issued to each man of the detachment during the month. This statement, signed by the officer, should accompany the memorandum pay roll on which the checkages appear to The Paymaster, United States Marine Corps, Washington, D. C., and should be prepared and forwarded whether there have been issues made during the month or not. In cases of transfer where it is impossible to make the checkage on the ship's pay roll, the marine officer will enter the checkages in the service record book of the men concerned to insure checkage at the new station.

1916. The money value of clothing undrawn at the termination of an original four-year term of enlistment will not become payable to men who have extended their enlistments until final discharge from the service.

1917. The clothing allowance to be given on extended enlistments will be as follows: For the first *quarter* of the extended enlistment, the same as is provided for a like period during the first *year* of an enlistment; for the remaining three-quarters of the extended enlistment, the same as is provided for a like period during the second and succeeding years of an enlistment.

1918. Where uniform clothing is issued gratuitously to enrolled members of the Marine Corps Reserve, any balance of uniform gratuity standing to the enlisted man's credit at date of discharge may not be paid in the final settlement of his account. (24 Comp., 263, Nov. 6, 1917.)

1919. No authority exists for the payment in cash of the balance due a member of the Marine Corps Reserve on account of clothing allowance which has accrued since date of reporting for active service, when such member is relieved from active service but not discharged from his contract of enrollment. (25 Comp., 493, Jan. 11, 1919.)

1920. In cases in which an actual discharge from the service takes place, with the resultant release from the contract of enrollment, the balance stated as of July 14, 1917, for clothing allowance may be paid in cash the same as if the man were discharged from an enlistment in the Marine Corps. (25 Comp., 493, Jan. 11, 1919.)

COLLECTIONS AND REFUNDS.

2000. Where refunds are made by an officer on account of (1) nonpayment of enlisted men, (2) collections on discharge, (3) cash received from sales, (4) furlough in lieu of discharge by purchase, (5) from enlisted men for deposit, or from any other source where the regulations provide that the same be turned over to the Paymaster's Department, the funds received should be disposed of as follows:

(*a*) In the first and second cases by check drawn to the order of the paymaster making the settlement on pay roll or discharge, or by deposit to the official credit of such officer in the nearest Government depositary.

(*b*) In all other cases by check to the order of the paymaster who carries the accounts of the command, or by deposit to the official credit of such officer, as described in paragraph (*a*). In all cases where such collections are deposited to the credit of the paymaster concerned, the Treasury receipt of such deposit should be obtained and immediately forwarded to the proper paymaster.

(*c*) As the Brigadier General Paymaster at Headquarters does not keep an open disbursing account, checks and deposits should not ordinarily be made in his favor, but in favor of the assistant paymaster on duty in his office.

(*d*) Where it is impracticable to transmit all such funds by check which can be cashed at par at the paymaster's station (there being no fund from which exchange on checks can be paid), or to deposit the same, as indicated, the cash may be transmitted by express.

2001. Checks transmitted to cover refunds, collections, etc., should be drawn or indorsed to the order of the paymaster by title and not by name, i. e., "The Assistant Paymaster, U. S. M. C., _____ city or State _____," or "The Assistant Paymaster, U. S. M. C., Washington, D. C."

2002. All collections received by paymasters should be deposited immediately in the nearest Government depositary.

2003. Monthly collections (not refunds for which credit has not previously been claimed) should be shown by the paymaster on his monthly abstract of collections (Form N. M. C. 418), and each entry thereon should be supported by the original letter transmitting the funds, or other statement over the official signature of the officer making the remittance.

2004. In order that paymasters may comply with the provisions of the preceding paragraph, officers transmitting collections (or receipt for collections deposited) should accompany the same by a letter of transmittal (in duplicate) setting forth the source of the collection, the amount thereof, etc. But no

letter of transmittal is required where collection is made on discharge and a report of the collection appears on the reverse of the final statement (Form N. M. C. 423) over the signature of the commanding officer.

2005. All amounts collected by commanding officers to cover men's indebtedness to the Government at the time of discharge from the service should either be deposited in the nearest depositary to the official credit of the paymaster making the final settlement or the cash or check transmitted to such paymaster. These amounts include collections made because of loss or damage to Government property, absence without or over leave or on account of Navy Department G. O. No. 100 (R. 554), sentences of courts-martial, overdrawn clothing, and, in fact, any and all charges which may develop between the date a man's account is closed for discharge and the date of his actual discharge. This does not include collections on account of post-exchange indebtedness, which are turned over to the exchange officer.

2006. The proceeds of the refund by enlisted men when discharge is purchased become a part of the public moneys and are required to be covered into the Treasury as "Miscellaneous receipts," i. e., deposited to the credit of the Treasurer of the United States (miscellaneous receipts). (Bu. Memo. 77, p. 403; Comp. Dec. July 11, 1907.)

2007. Collections made on discharge and noted by the commanding officer in his indorsement on the reverse of the final settlement (N. M. C. 423) will, without exception, be incorporated in the man's account (by the necessary credit and debit entries) on the recapitulation and transcript.

COMMUTATION OF QUARTERS—OFFICERS.

2100. Officers of the Marine Corps, when on shore duty, are entitled to quarters or commutation therefor under the rules and regulations of the Army. (R. 1821 (8).)

2101. "Where there are public quarters belonging to the United States, officers may be furnished with quarters in kind, in such public quarters, and not elsewhere, by the Quartermaster's Department, assigning to the officers of each grade, respectively, such number of rooms as is stated in the following table:

	Rooms.
Second lieutenants, warrant officers, and pay clerks	2
First lieutenants	3
Captains and leader of band	4
Majors	5
Lieutenant colonels	6
Colonels	7
Brigadier generals	8
Major generals	9

2102. "*Provided, further*, That at places where there are no public quarters commutation therefor may be paid by the Pay Department to the officer entitled to the same at a rate not exceeding $12 per month per room." (Act Mar. 2, 1907, 34 Stat., 1169.)

2103. "Hereafter at places where there are no public quarters *available*, commutation for the authorized allowance therefor shall be paid to commissioned officers, * * * and pay clerks at the rate of $12 per room * * *." (Act Mar. 4, 1915, 38 Stat., 1069.) The provisions of the acts of March 2, 1907 (34 Stat., 1169), and March 4, 1915 (38 Stat., 1069), are made applicable to officers * * * of the Marine Corps by virtue of section 1612, Revised Statutes. (Bu. Memo. 174, p. 3753; Comp. Dec., Aug. 7, 1915.)

2104. The Secretary of the Navy may determine where and when there are no public quarters available for persons in the Navy and Marine Corps, or serving therewith, within the meaning of any acts or parts of acts relating to the assignment of quarters or commutation therefor. (Act July 1, 1918.)

2105. The leader of the United States Marine Band is entitled to the same allowance for quarters as a captain of the Marine Corps. (Act Aug. 29, 1916.)

2106. Warrant officers of the Marine Corps are entitled, under the same conditions as commissioned officers, to commutation of quarters for two rooms. (Act May 13, 1908.)

2107. Pay clerks of the Marine Corps are entitled to the same commutation of quarters as are second lieutenants of the Army. (Acts June 24, 1910, 36 Stat., 625; sec. 9, national defense act June 3, 1916; 18 Comp., 937, May 31, 1912.)

2108. Members of the Navy Nurse Corps, when not occupying Government quarters, will be allowed commutation of quarters at $12 per room, not to exceed two rooms, which amount will be credited on the pay roll upon certification of the senior officer at the hospital or station where members of the Navy Nurse Corps may be serving that application for and no assignment of quarters has been made and that Government quarters are not available. (R. 1821 (9).)

2109. "The table of rooms established by the act of March 2, 1907, for assignment to officers of the Army entitled to be furnished with quarters in kind is applicable to officers of the Marine Corps entitled to be furnished with quarters in kind or for whom quarters are hired by the Government or to whom commutation of quarters is payable." (13 Comp., 652, Mar. 27, 1907; Bu. Memo. 74, p. 272.)

2110. Commutation of quarters is computed for fractional parts of a month on the basis of 30 days to the month, regardless of the actual number of days comprising such month, and an officer reporting for duty at a station where he regularly becomes entitled to commutation of quarters on February 28 (Feb. 29 in a leap year) is entitled thereto as if the month contained 30 days. (Bu. Memo. 101, p. 1217; Comp. Dec., July 15, 1909.)

2111. Commutation of quarters is paid by the Paymaster's Department to officers on duty with or without troops.

2112. Claims for reimbursement for commutation of quarters should be made on Form N. M. C. 426, revised (officers' pay vouchers).

2113. Commutation of quarters should be paid at the same time and in the same manner as pay. (Bu. Memo. 193, p. 4165.)

2114. At stations where there *are public quarters* payment should not be made unless the pay voucher is accompanied by a certificate (Form N. M. C. 729), as follows:

"U. S. MARINE BARRACKS,_____, 192__.

"I certify that there were no public quarters vacant for the accomodation of _____ during any portion of the period from _____, 192___, to_____, 192___, by reason of all quarters at this station being assigned to officers authorized to occupy the same."

2115. This certificate, dated the last day of the period for which commutation of quarters is claimed, signed by the commanding officer of the post or by the officer under whom assignments to public quarters are authorized, must be furnished by the claimant to the paymaster who carries his accounts, for file with each officer's pay voucher (Form N. M. C. 426, revised) on which commutation of quarters is claimed by an officer during his actual service, with or without troops, at a station where there are public quarters. (W. D. G. O. 35, June 8, 1915.)

2116. The first voucher submitted, upon which commutation of quarters is claimed, should be accompanied by certified copies of orders, with all indorsements, in duplicate. When the public quarters at any station are so full as to prevent the assignment of quarters in kind to an officer there stationed, a certificate signed by the commanding officer of the post, to the effect that there are no public quarters available for the occupancy of the officer presenting the voucher should also be furnished. The certificate as to the nonavailability of public quarters is not necessary in cases of officers on duty without troops in places where it is manifest that public quarters do not exist, e. g., officers on duty in the Navy Department, Headquarters, United States Marine Corps, on recruiting duty in cities, etc.

Orders should be indorsed to show the actual date of entering upon the duties.

2117. Upon completion of duty at a station where an officer has been in receipt of commutation of quarters and accompanying the last voucher for commutation of quarters, an officer should forward duplicate certified copies of orders, with all indorsements, relieving him from such duty and showing the date of actual relief and date of departure from the old station in accordance with his relief orders.

2118. Where officers claim commutation of quarters on temporary duty away from a commutation station, the voucher should state the permanent station as well as the place of temporary duty.

2119. No certificate by the commanding officer on Form N. M. C. 729 will be required in the case of officers entitled to commutation of quarters at their permanent stations while such officers are temporarily absent in the field.

2120. All commutation of quarters for officers and enlisted men, whether with or without troops, will be paid from "Pay, Marine Corps." (Naval Appro. Act, July 12, 1921.)

2121. "The question as to whether or not suitable quarters are available for an officer is one to be determined by the military authorities, therefore the statement from them that no quarters were available for the use of a certain officer during a specified time should be accepted by the accounting officers in determining that officer's right to commutation of quarters during such period." (Bu. Memo. 76, p. 387; Comp. Dec., June 20, 1907.)

2122. Public quarters at a post or station will be considered as not being available only when all of the quarters at the post or station are assigned to officers, noncommissioned officers, or others authorized to occupy the same. (See A. R. 1300, 1913.)

2123. Commutation of quarters is not allowed to any officer under the following circumstances:

(*a*) When relieved from duty at a station where he was entitled to commutation of quarters and assigned to another, he is not entitled to such allowances from the date of departure from the old station, in accordance with his relief

orders, to the date on which he reports in person at the new station. (Par. 1304, Army Regs., 1913; Comp. Dec., Nov. 25, 1916; Bu. Memo. 189, p. 4099.)

(*b*) When ordered to his home to await orders. (94 Sup. Ct., 219; W. D. G. O. 44, 1877.) (R. 1820–8*b*.)

(*c*) When awaiting orders for his own convenience or at his own request at a place of his own choosing. (R. 1820–8*c*.)

(*d*) When unassigned to any duty for an indefinite period and not technically on leave of absence, but permitted to choose his own residence. (W. D. G. O. 78, 1877; 14 Comp., 358; R. 1820–8*d*.)

(*e*) On sea service under usual conditions. (R. 1820–8*e*.)

2124. An officer on half pay (excess leave) status is not entitled to commutation of quarters.

2125. An officer on duty at a station where public quarters are available is not entitled to commutation of quarters, even though he can not be assigned the full number of rooms to which his rank entitles him. (Comp., Oct. 31, 1913; Bu. Memo. 153, p. 2854.)

2126. "An officer attached to a seagoing vessel is not entitled to commutation of quarters or heat and light allowance while on special temporary duty away from his ship when his orders expressly imposed upon him the continued discharge of his sea duties and continued him in the status of being on sea duty." (Bu. Memo. 106, p. 1293; Comp. Dec., Dec. 20, 1909.)

2127. "An officer temporarily absent from the ship, in commission, to which attached, not having been detached therefrom, and, for the temporary period, on shore duty under examination for promotion continues during said period to be serving on sea duty within the meaning of the act of May 13, 1908, and is not entitled to commutation of quarters." (Bu. Memo. 118, p. 1650, Dec. 28, 1910.)

2128. "An officer of the Marine Corps claims (under the law which provides that officers temporarily absent in the field shall not lose their right to quarters at permament station) commutation of quarters during a period of service with an expeditionary force. The claim is not allowed. The battalion to which claimant belonged (after detachment from permanent station in Washington) was merely assembled at Philadelphia temporarily and preparatory for duty elsewhere. The only duty assigned to him at Philadelphia was with that battalion, and when he left Philadelphia with the battalion the effect of such departure was to detach him from that station, there being nothing in his orders or the circumstances to indicate the intention that upon completion of his duty with the expeditionary force he would be returned to Philadelphia, nor was he in fact so returned." (Bu. Memo. 152, p. 2832; Comp. Dec., Oct. 16, 1913.)

2129. "An officer directed to vacate his quarters immediately prior to his temporary detachment from the Naval Academy for duty aboard a practice ship is not entitled to commutation of quarters during the practice cruise, the comptroller holding that the officer was not entitled to commutation of quarters prior to his departure on the temporary duty." (Bu. Memo. 125, p. 1849, July 7, 1911.)

2130. "An officer directed to vacate his quarters prior to his temporary detachment from the Naval Academy for duty aboard a practice ship, in anticipation of his permanent detachment from the Naval Academy upon the expiration of the practice cruise, is not entitled to commutation of quarters during such cruise." (Bu. Memo. 125, p. 1852; Comp. Dec., July 26, 1911.)

2131. "Commutation of quarters is allowed by law only when quarters are not available. An officer occupying quarters who is notified by the commanding officer that quarters will not be available after a certain date because repairs are to be made is not entitled to commutation when it appears that the repairs needed were not of such a character as to require the vacation of the premises. The character of the repairs needed must be presumed to be known to the officer who occupies them. The principle that a decision of this office shall not apply to payments made previous to its date applies only in cases where the payments were made under a prior decision or a long-continued practice justifying a reasonable belief that the payment was authorized. (21 Comp., 496, Jan. 29, 1915.)

2132. "The allowance of an officer of the Army should be determined by the actual duty performed, and where it is apparent that an order has been so worded as to give an officer an allowance to which he would not otherwise have been entitled the accounting officers are not required to accept the order as the best evidence as to the duty performed." (20 Comp., 664, Mar. 23, 1914.)

2133. An officer of the Army to whom habitable quarters were assigned is not entitled to commutation thereof because of their alleged unsuitability to his rank. (24 Comp., 338, Dec. 11, 1917.)

2134. "Under existing law governing the furnishing of public quarters or commutation in lieu thereof to naval officers an agreement whereby an officer who has been regularly assigned to public quarters undertakes, by permitting another officer to occupy such quarters, to exchange his right thereto for the other officer's right to commutation of quarters, is not authorized, and in such a case the officer who was assigned the public quarters but did not occupy them is not entitled to any commutation whatever in lieu thereof." (22 Comp., 707, June 28, 1916.)

2135. "An Army officer is not entitled to commutation of quarters for any period during which he rented quarters leased or controlled by the Government, such quarters under the circumstances, being deemed public quarters." (23 Comp., 181, Sept. 15, 1916.)

2136. "An officer of the Navy is not entitled to commutation of quarters where he had been assigned habitable quarters which he refused to occupy on account of their unsuitability." (12 Comp., 21, July 13, 1905.)

2137. An officer of the Navy who, by permission of the commandant of the navy yard, occupied a room in the house assigned to him (the commandant), but which house belonged to the United States, is not entitled to commutation of quarters during the period of such occupancy." (9 Comp., 736, June 9, 1903.)

2138. Officers on recruiting duty with traveling recruiting parties who are entitled during such duty to actual expenses are not entitled to commutation of quarters. (Bu. Memo. 36, p. 280; Comp. Dec., Dec. 17, 1903.)

2139. "An officer of the Army, who was relieved from duty in Alabama, assigned to duty as special inspector of the Quartermaster's Department and directed to proceed from Washington to various points in Cuba and to take station at Washington, did not acquire a permanent station at Washington, and he is not entitled to commutation of quarters." (7 Comp., 502, Mar. 11, 1901.)

2140. "An officer of the Army who accepts or receives the benefit of Government quarters in kind at one station, either directly for himself or indirectly for his family, is not entitled to quarters or commutation thereof at any other station during the period such benefit is accepted or received, even though such benefit was given through courtesy of the officer in charge." (20 Comp., 518, Jan. 21, 1914.)

2141. "An officer ordered to duty with the Navy rifle team, and furnished a tent for quarters while on such duty, is not entitled to commutation of quarters." (Bu. Memo. 162, p. 3336; Comp. Dec. Aug. 15, 1914.)

2142. "An officer of the Marine Corps while on duty on a receiving ship is not entitled to commutation of quarters." (21 Comp., 780, Apr. 29, 1915.)

2143. "An officer ordered to report on a certain date on shore duty, who reports two days prior to the date stated in his orders, is entitled to shore pay but not commutation of quarters for the two days in question." (Bu. Memo. 162, p. 3328; Comp. Dec., Aug. 12, 1914.)

2144. "An officer is not entitled to commutation of quarters during the period between detachment from a shore station and the time the vessel sails in which he was ordered to take passage to other duty." (Bu. Memo. 83, p. 545; Comp. Dec., Jan. 7, 1908.)

2145. "An officer whose orders to sail by a certain steamer for a new station are modified, and who is directed to take a ship sailing at a later date, is not entitled to commutation of quarters during the period of waiting as he is neither on duty at a station nor waiting orders." (Bu. Memo. 94, p. 906; Comp. Dec., Dec. 4, 1908.)

2146. "The pay officer of the receiving ship, prison ship, naval hospital, and yard craft, at Puget Sound, Wash., who is quartered in private quarters and messes on shore, is not entitled to the 10 per cent additional pay authorized for service at sea, nor to commutation of quarters nor heat and light allowances, it appearing that quarters were available for him on the receiving ship." (19 Comp., 136, Aug. 29, 1912.)

2147. An officer of the Army serving under conditions where tent quarters are furnished the enlisted men of his command, who makes no effort to provide himself with like quarters, or to have quarters provided for him, preferring to provide his own quarters, is not entitled to commutation of quarters. (22 Comp., 274, Dec. 20, 1915.)

2148. An officer attached to an uninhabitable ship may have quarters hired for his occupancy by an officer authorized to do so, but he can not be reimbursed for the cost of quarters obtained by himself. (Dec. Comp., June 21, 1919; Bu. Memo. No. 220, p. 4904.)

2149. An officer in confinement in Government quarters awaiting trial and action of a court-martial is not entitled to commutation of quarters. (Bu. Memo. No. 191, p. 4141, Jan. 29, 1917.)

2150. "The fact that, by permission of the military authorities, public quarters at a post or station are occupied by persons not entitled to them, does not authorize a conclusion of law that there are no quarters available for officers assigned to duty at the post or station." (20 Comp., 87, Aug. 18, 1913.)

2151. "Officers detailed to obtain military information from abroad shall be entitled to commutation of quarters while on duty." (Act Feb. 27, 1893, 27 Stat., 480.)

2152. "Detailed with a foreign army in the field, entitled from the date of reporting in person for duty at the headquarters of the Army to which assigned." (P. M. G., Mar. 28, 1905, 49725.)

"NOTE.—Detailed to embassies or legations, entitled from and including date of reporting in person at the embassy or legation to which assigned." (Manual of Q. M. C., U. S. A., 1916, par. 1216.)

2153. "An Army officer on duty at a station where he is entitled to commutation of quarters is entitled to commutation for the days on which he begins and ends such duty." (19 Comp., 660, Apr. 16, 1913.)

2154. "An officer relieved from duty at a station where he had quarters in kind, and ordered to report in person for duty at a college during vacation, is not entitled to commutation of quarters prior to the date on which he reports in person at the college."

"A report by letter does not have the effect of placing him on duty at the college in such a sense as to entitle him to commutation of quarters at that station." (Comp., 254, Nov. 26, 1897.)

2155. When orders direct an officer to report at a station for duty on a particular date and he arrives prior to such date, he can not be regarded as in a duty status at such station, and entitled to commutation of quarters therefor, until the specified date.

2156. When an order is silent as to the date an officer is to be relieved from duty at a station, the date of receipt of the order or the arrival of his successor is to be viewed as the date his relief becomes effective; but this is not so strictly construed as to preclude payment of commutation of quarters for such time as is absolutely necessary to prepare for his departure after the date of his relief or after assumption of duty by his successor.

2157. "The mere fact that an officer is under charges does not deprive him of his pay and allowances, and such forfeiture can only be imposed by the sentence of a lawful court-martial. Therefore, an officer is entitled to commuta-

tion of quarters while awaiting the result of his trial and sentence." (Bu. Memo. 84, p. 590; Ct. Claims, Feb. 25, 1908, case No. 24805.)

2158. Under existing law and regulations an officer of the Marine Corps who has been properly relieved from duty at a station where he has lawfully been in receipt of commutation of quarters is entitled to such commutation until the date of his departure from said station in compliance with his orders and Naval Regulations. (23 Comp., 305; Nov. 25, 1916.)

2159. (*a*) Members of the Navy Nurse Corps (female) are entitled to commutation of quarters and commutation of heat and light at the rates allowed members of the Nurse Corps (female) of the Army. (24 Comp., 309, Nov. 24, 1917.)

(*b*) Pay and allowances of the Nurse Corps (female) of the Navy having been assimilated to those of the Nurse Corps (female) of the Army, the provisions of section 10 of the act of June 4, 1920, 41 Stat., 767, providing relative rank for members of the Army Nurse Corps, confer upon the members of the corresponding Navy corps all increases involved in the allowances of commutation of quarters, heat, and light when quarters in kind are not available, thereby entitling the superintendent of the Navy Nurse Corps to the commutation of quarters, heat, and light payable to a major of the Army and chief nurses of the Navy Nurse Corps to the same allowances payable to a first lieutenant of the Army. (27 Comp. 992, May 20, 1921.)

2160. An officer of the Navy interned in a neutral country, if required to hire quarters there for himself, is entitled to commutation thereof as "emoluments" that "shall go on and be paid" as provided in sections 1574 and 1575, Revised Statutes. If quarters have not been so acquired, he is not entitled to commutation. (25 Comp., 303, Oct. 11, 1918.)

2161. An officer of the Marine Corps, on duty at the headquarters of the Marine Corps, is on duty without troops, within the meaning of the laws providing for commutation of quarters, and, when deprived of his regular quarters and none other are available for assignment, he is entitled to commutation thereof. (10 Comp., 503, Jan. 2, 1904; Bu. Memo. 35, p. 285.)

2162. "A marine officer detailed to take charge of a naval prison and to have charge of the marine guard, was not on duty with troops under the meaning of the law, and was therefore entitled to commutation of quarters. (Bu. Memo. 91, p. 852, Sept. 29, 1908.)

2163. The Navy acts of May 13, 1908, and subsequent acts contain appropriations for the payment of commutation of quarters for officers of the Marine Corps for service with troops, as follows: For commutation of quarters for officers serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them.

2164. "Hereafter officers temporarily absent from duty in the field shall not lose their right to quarters or commutation thereof, at their permanent station,

while so temporarily absent." (Act Feb. 27, 1893, 27 Stat., 480; 10 Comp. 43, July 13, 1903; Bu. Memo. 116, p. 1604; Comp. Dec. Oct. 20, 1910.)

2165. "Under the provisions of the act of February 27, 1893, an officer of the Marine Corps who received commutation of quarters while at his permanent station is entitled to commutation of quarters while temporarily absent on duty in the field, whether with or without troops." (10 Comp., 40, July 13, 1903.)

2166. "Officers ordered from their permanent stations to temporary duty in the field do not lose thereby their right to quarters at their permanent stations; moreover, the mere lapse of time is not sufficient evidence of the want of temporality in the service. Temporary absence on duty in the field is a comparative expression and full faith and credence should and must be given to such detail characterized by the responsible officer as temporary duty, until it is shown by evidence that the service in fact is such as can not fairly be characterized as temporary duty in the field." (Bu. Memo. 69, p. 180; Comp. Dec. Oct. 30, 1906.)

2167. (*a*) "A marine officer, after an absence of five months in the field (considered temporary under act of Feb. 27, 1893) who returns to his permanent station is entitled to commutation of quarters while so temporarily absent from his permanent station." (Bu. Memo. 70, p. 197; Comp. Dec. Dec. 22, 1906.)

(*b*) "Marine officers on temporary duty in Cuba are entitled to quarters at their permanent stations in the United States prior to the date of detachment from said stations if such duy was at first considered temporary, though made permanent by later developments and detachment from stations in the United States." (Bu. Memo. 72, p. 230, Feb. 15, 1907.)

2168. An officer can not acquire a right to commutation of quarters while on duty in the field, whether such duty be temporary or permanent; but if temporarily absent on duty in the field he may carry with him such rights as to commutation of quarters or quarters in kind as he held at his regular station. (24 Comp., 106, Aug. 8, 1917.)

2169. "The right of an officer of the Marine Corps to quarters is restricted to quarters at the post where he is permanently serving, and his temporary absence therefrom neither deprives him of the right thereto nor gives him the right to quarters at the place of temporary service." (4 Comp., 633, May 12, 1898.)

2170. "An officer of the Marine Corps who was detached from duty as recruiting officer and ordered to report for duty on board the *Panther* and on the completion of that duty was ordered to report in person to the Major General Commandant at headquarters was not while on duty on the *Panther* temporarily absent from his permanent station within the meaning of the act of February 27, 1893, and he is not entitled to quarters or commutation thereof provided for by said act for officers temporarily absent from their permanent station." (10 Comp., 6, July 6, 1903.)

2171. "An officer of the Marine Corps who was ordered from his permanent station for 'temporary' duty on various ships with a regiment of marines and

after an absence of over nine months' duration, was not returned to his permanent station but formally detached therefrom, was not 'temporarily absent' from his permanent station within the meaning of the act of February 27, 1893, and is not entitled to commutation of quarters." (12 Comp., 790, June 26, 1906.)

2172. "An officer receiving commutation of quarters and ordered to 'special temporary' duty on ship for a practice cruise with midshipmen is on temporary duty and entitled to commutation of quarters. (Bu. Memo. 77, p. 401; Comp. Dec. July 8, 1907.)

2173. "An officer attached to a seagoing vessel was entitled to quarters or commutation therefor while performing temporary duty on shore under orders which practically relieve him from all duty on board his vessel, although not detaching him therefrom." (Bu. Memo. 105, p. 1278; Comp. Dec., Nov. 26, 1909.)

2174. "Where an officer of the Army, entitled to commutation of quarters at his regular station, is assigned to temporary duty at a military post and while on such temporary duty occupies, as a guest, a bunk in the quarters of a brother officer, he does not thereby forfeit his right to commutation of quarters at his regular station during the period of such temporary absence on duty." (19 Comp., 589, Mar. 24, 1913.)

2175. "Where an officer of the Army, under orders to change station from a post in the United States to the Philippine Islands, is assigned to temporary duty at San Francisco, Cal., pending the sailing of a transport, and quarters are necessary to the discharge of his duties there, he is entitled to commutation of quarters, provided no public quarters are available for his use." (19 Comp., 796, June 7, 1913.)

2176. "An officer of the Navy on temporary duty in the United States away from his station beyond the seas, if entitled to commutation of quarters at such station continues to be so entitled during the period of his temporary absence in the United States. He is not entitled, however, to commutation of heat and light during such absence unless his quarters at his permanent station are occupied by his family or persons dependent upon him for support." (Bu. Memo. 179, p. 3870; Comp. Dec., Jan. 7, 1916.)

2177. "An officer of the Army who is in receipt of quarters at his permanent station is not entitled to commutation of quarters at the place where he is on temporary duty away from his permanent station. An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence therefrom on duty." (19 Comp., 73, Aug. 12, 1912.)

2178. "An officer of the Army in receipt of commutation of quarters at his permanent station at Dallas, Tex., was ordered to temporary duty at West Point; he applied for quarters in kind at West Point, and was furnished with and occupied a room in Cullum Memorial Hall: *Held*, that he is not entitled to commutation of quarters at his permanent station at Dallas, Tex." (19 Compt., 259, Oct. 31, 1912.)

2179. "An officer of the Army who retains his public quarters at his permanent station for his family is not entitled to commutation of quarters at his temporary station." (20 Comp., 413, Dec. 23, 1913.)

2180. An officer of the Navy who is ordered to duty at a temporary station and whose quarters at his regular station are still held for his occupancy, although not actually occupied by him or members of his family, is considered as retaining such quarters and therefore not entitled to be paid commutation therefor at the temporary station. (26 Comp., 539, Jan. 8, 1920.)

2181. An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay, and during sick leave. If he is relieved from duty at station and then granted leave, his commutation ceases. (A. R. 1913, par. 1301.)

2182. "An officer of the Navy who reported for duty at the navy yard at New York on April 8, 1912, and remained on duty during that day and was granted leave of absence for 11 days from April 9 to 19, inclusive, was entitled to commutation of quarters for April 8, 1912, there being no public quarters available for his accommodation. He was therefore properly in receipt of commutation of quarters when he availed himself of said leave of absence beginning the next day and is entitled to that allowance during said leave." (19 Comp., 813, June 9, 1913.)

2183. "An officer of the Army stationed at Manila who was granted a leave of absence with permission to visit the United States, which leave, under the act of March 2, 1901, did not take effect until he reached the United States, is entitled to commutation of quarters while traveling from Manila to the United States on a Government transport." (8 Comp., 746, Apr. 23, 1902.)

2184. "An officer of the Marine Corps on duty at a foreign station where he is entitled to commutation of quarters, who, while on leave of absence in the United States receives orders detaching him from foreign duty is entitled to commutation of quarters up to and including the day on which he receives his orders so detaching him." (Bu. Memo. 170, p. 3590.)

2185. "An officer, during the period between detachment from duty and reporting for duty in the same city under one set of orders, is not technically on leave, nor is he awaiting orders, but is as free from official duties as though actually absent on leave and he is not entitled to commutation of quarters." (Bu. Memo. 117, p. 1622; Comp. Dec. Nov. 21, 1910.)

2186. "A naval officer detached from duty and under orders to report at a future date for sea duty and in the meantime granted leave, who received orders suspending his orders to leave and sea duty until further orders, is not entitled to quarters or commutation of quarters subsequent to receipt of orders of suspension and pending the receipt of further orders." (19 Comp., 203 Sept. 28, 1912.)

2187. "An officer granted leave of absence from a stated date, but detached from duty prior thereto and ordered to await orders, is not technically on

leave of absence during the interim, but he was not in the discharge of any duty for the Government necessitating the use by him of quarters, and is not entitled to commutation of quarters." (Bu. Memo. 117, p. 1622; Comp. Dec. Nov. 21, 1910.)

2188. "An officer in receipt of commutation of quarters who goes on leave after receiving an order for change of station to take effect at a future date, or received such an order while on leave, is entitled to commutation as for the old station up to the time of his detachment, provided he does not report at his new station prior thereto.

2189. "An officer of the Marine Corps who reported in person to the Major General Commandant, United States Marine Corps, in obedience to orders and the same day was granted a leave of absence for one month, was not entitled to or properly in receipt of commutation of quarters at the time said leave was taken and was not entitled to commutation of quarters during said leave." (Bu. Memo. 107, p. 1308; Comp. Dec., Jan. 5, 1910; 17 Comp., 650, Mar. 3, 1911.)

2190. "An officer on a foreign station under orders to a ship and awaiting transportation was ordered to temporary shore duty, but was granted leave the same day he reported for his duty, and the leave continued until he joined his ship. Under the circumstances he is not entitled to foreign-service pay nor to commutation of quarters." (Bu. Memo. 148, p. 2672; Comp. Dec., June 25, 1913.)

2191. "An officer of the Navy occupying quarters in kind who is granted leave of absence and who voluntarily surrenders said quarters the day before going on leave is not entitled to commutation of quarters for the period of such leave." (Bu. Memo. 182, p. 3936; Comp. Dec. Apr. 15, 1916.)

2192. "Officers, who, for the convenience of the Government are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation; but an officer ordered to his home to await orders is not entitled to this allowance. An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned." (A. R. 1305, 1913.)

2193. "An officer ordered to appear before an examining board for examination preliminary to promotion is entitled to commutation of quarters after his discharge by the board and previous to the receipt of orders assigning him to duty, as, during such period he is waiting orders for the convenience of the Government." (Bu. Memo. 76, p. 395; Comp. Dec. June 29, 1907.)

2194. "An officer directed to await orders when discharged by an examining board and not directed to proceed to his home or elsewhere, or to keep the department advised of his address, is held to be awaiting orders for the convenience of the Government and is entitled to commutation of quarters during such period." (Bu. Memo. 129, p. 1914; Comp. Dec. Nov. 14, 1911.)

2195. "An officer is entitled to commutation of quarters when awaiting orders for the convenience of the Government for a limited period at a place (except his home) where there are no public quarters for his use." (Bu. Memo. 118, p. 1634; Comp. Dec. Dec. 2, 1910.)

2196. "An officer of the Navy who is ordered to proceed to his home to await orders, even though for the convenience of the Government, is not entitled to commutation of quarters." (6 Comp. 294, Sept. 26, 1899.)

2197. "An officer under waiting orders issued at his request and for his convenience is not entitled to commutation of quarters." (Bu. Memo. 75, p. 328; Comp. Dec. May 23, 1907.)

2198. "An officer of the Navy who is ordered to await orders and keep the department advised of his address while awaiting, but with no limited period nor particular place specified to wait, is not entitled to commutation of quarters while awaiting orders thereunder." (14 Comp., 358, Dec. 14, 1907.)

2199. "An officer of the Marine Corps is not entitled to commutation of quarters while waiting orders at his home. An officer of the Marine Corps placed on the retired list by order of the President in accordance with law is not thereafter entitled to active-duty pay and commutation of quarters unless assigned to active duty by authority of law." (17 Comp., 533, Jan. 21, 1911.)

2200. "An officer receiving commutation of quarters at his station who goes or is sent temporarily to a hospital at that station is entitled to receive commutation of quarters while so temporarily under treatment." (Bu. Memo. 30, p. 240; Comp. Dec. Aug. 10, 1903.)

2201. "A naval hospital established in Nicaragua by the senior United States naval officer present, with the approval of the Navy Department, for the treatment of wounded Nicaraguan soldiers is a Government hospital notwithstanding the expenses are defrayed by donation of the American Red Cross Society, and officers ordered to duty at said hospital and quartered therein are not entitled to commutation of quarters, nor to the allowance of heat and light." (17 Comp., 268, Oct. 19, 1910.)

2202. "An officer ordered from a station where he was in receipt of commutation of quarters, to a hospital for treatment is entitled to commutation of quarters, and in the absence of law or regulation fixing a limit to the time during which commutation of quarters may be paid an officer undergoing treatment, it is proper to continue such payment so long as the officer's status is unchanged." (Bu. Memo. 149, p. 2698; Comp. Dec. July 15, 1913.

2203. "An officer detached from duty at his station and ordered to a naval hospital is not entitled to commutation of quarters." (Bu. Memo. 32, p. 250; Comp. Dec. Sept. 21, 1903.)

2204. A retired officer, performing active duty, is entitled to commutation of quarters of the grade not above that of major, that he would have attained in due course of promotion if he had remained on the active list for a period beyond the date of his retirement equal to the total amount of time during

which he was detailed on active duty since his retirement. (Naval app. act Aug. 29, 1916.) But retired officers above the grade of major assigned to active service in time of war are entitled to the full pay and allowances of their respective grades while so employed. (23 Comp., 603 and 605, Apr. 30, 1917.)

2205. "A retired officer ordered to active duty in connection with the Naval War College at Newport, whose orders did not specify where the shore duty on which he was to be employed should be performed, and who selected his home as his station for the performance of such duty, is entitled to commutation of quarters, notwithstanding that he reported at Newport by letter instead of in person." (Bu. Memo. 110, p. 1379; Comp Dec. Apr. 14, 1910.)

2206. In the absence of other available public quarters, commutation of quarters may be paid to Army officers who continue to occupy buildings on a military reservation formerly belonging to the Government from the date control of the buildings is taken over by private purchasers thereof from the Government, for the reason that from that date the buildings cease to be public quarters. (27 Comp., 911, Apr. 20, 1921.)

2207. During the period an officer or enlisted man of the Army is absent from duty on account of disease from any cause stated in the act of April 27, 1914, 38 Stat., 353, which results in his being absent from duty on a nonpay status, or during other absence from duty on a nonpay status, he is not entitled to commutation of quarters, heat, and light. (1 Comp. Gen. 105, Sept. 2, 1921.)

COMMUTATION OF QUARTERS (OFFICERS) FOR DEPENDENTS (ACT OF APR. 16, 1918).

2225. The act of April 16, 1918, 40 Stat., 530, provides as follows: "That during the present emergency every commissioned officer of the Army of the United States on duty in the field, or on active duty without the territorial jurisdiction of the United States, who maintains a place of abode for a wife, child, or dependent parent, shall be furnished at the place where he maintains such place of abode, without regard to personal quarters furnished him elsewhere, the number of rooms prescribed by the act of March 2, 1907 (34 Stat., p. 1169), to be occupied by, and only so long as occupied by, said wife, child, or dependent parent; and in case such quarters are not available every such commissioned officer shall be paid commutation thereof and commutation for heat and light at the rate authorized by law in cases where public quarters are not available; but nothing in this act shall be so construed as to reduce the allowances now authorized by law for any person in the Army."

2226. "SEC. 2. That the rights and benefits prescribed under the act of April 16, 1918, granting commutation of quarters, heat, and light during the present emergency to officers of the Army on duty in the field are hereby continued and made effective until June 30, 1922, and shall apply equally to officers of the * * * Marine Corps * * *. (Act of May 18, 1920, 41 Stat., 602.)

2227. It has been decided by the Comptroller of the Treasury, under date of April 17, 1918, that the above-quoted act applies to officers on sea duty as well as to those on shore duty. He has also decided that the act is not retroactive, but is effective only from the date of its approval.

As the public quarters at all posts of the Marine Corps are already required to accommodate the increased complement of officers on duty thereat, and in many cases are inadequate to meet current requirements, no assignment of public quarters to families or dependents of officers on duty at sea, in the field, or on active duty without the territorial jurisdiction of the United States, who come within the provisions of the above-mentioned act, will be made in any case, except upon specific authority of the Major General Commandant; in all other cases the commutations provided by law will be paid on current pay vouchers to the officers concerned from and including April 16, 1918, upon their filing with the paymaster who carries their accounts the certificate prescribed by the comptroller in his decision of May 14, 1918, which certificate should be attached to the pay voucher (N. M. C. 426), in lieu of the certificate appearing thereon. A form for this purpose, N. M. C. 812PM, as

approved by the Comptroller of the Treasury, has been distributed to the service. (M. C. O. No. 32, 1918.)

2228. "The act of April 16, 1918, granting to an officer of the Army on duty in the field or on active duty without the territorial jurisdiction of the United States who maintains a place of abode for a wife, child, or dependent parent, quarters in kind for such dependents, or, in case quarters are not available, commutation thereof and commutation of heat and light without regard to personal quarters furnished the officer elsewhere, is not retroactive in its operation."

(*a*) "The term 'wife' as used in the act of April 16, 1918, refers to the woman who is lawfully married to the officer and who continues to be his wife; said term does not include a divorced wife to whom alimony is being paid but does include a lawful wife living apart from her husband."

(*b*) "The term 'child' as used in the act of April 16, 1918, includes offspring of, and a child legally adopted by, the officer, if such child is unmarried and under the age of 18 years, or of any age if insane or idiotic. A grandchild who is an orphan and to whom the officer maintains the relationship of parent is on the same footing as his offspring. A stepchild is not included."

(*c*) "The term 'dependent parent' as used in the act of April 16, 1918, includes the officer's parent, adoptive parent, and grandparent, dependent on the officer for support; dependency being construed to mean that the officer actually and necessarily contributes regularly more than one-half of the cost of a reasonable living for the parent."

(*d*) "The evidence required to authorize payment of commutation of quarters, heat, and light under the act of April 16, 1918; will be the officer's certificate attached to his pay account, showing the full name and post-office address of each person for the maintenance of whom the commutation is claimed, the exact degree of relationship of such person to the officer, and such other information as tends to show that such person is within the terms of the act."

(*e*) "The purpose of the act of April 16, 1918, is to give the same commutation of quarters to officers in the field or abroad as officers at a station now receive, and not to create an inequality by giving officers now receiving commutation a second duplicate allowance, making them receive double the amount given to officers in the field."

(*f*) "An officer on active duty beyond the territorial jurisdiction of the United States who maintains an abode for a wife, child, or dependent parent in a foreign country, but at a place other than his duty station, is not entitled to commutation of quarters, heat, and light on account of such dependents." (See par. 2241, this Manual.)

(*g*) "An officer of the Army who is within the terms of the act of April 16, 1918, is entitled to commutation of quarters commencing with the next day after the date of his departure from his old station, and his commutation is not

affected by the fact that he avails himself of leave of absence with full pay after departure from his old station and before sailing."

(*h*) "An officer of the Army entitled to commutation of quarters under the act of April 16, 1918, is entitled to the allowance for the period he is en route from his station in the United States to his place of active duty in France."

(*i*) "An officer of the Army entitled to commutation of quarters under the act of April 16, 1918, if ordered from active duty in France to active duty in Washington, D. C., is entitled to the allowance until the date of his arrival within the territorial jurisdiction of the United States, when it will cease. If ordered from active duty in France to field duty in the United States, said officer will be entitled to commutation of quarters for dependents while en route from France to his field station in the United States and such allowance is not affected by ordinary leave of absence with full pay, if availed of en route."

(*j*) "An officer appointed from civil life who is maintaining a place of abode for a dependent and is ordered to report to the commanding general, Port of Embarkation, New York, for transportation to France for active duty, comes under the provisions of the act of April 16, 1918, from the date he reported to such commanding general for transportation to France and while en route, including any time awaiting transportation. (24 Comp., 681, May 14, 1918.)

2229. An officer of the Army maintaining an abode for dependents is entitled, under the act of April 16, 1918, to commutation of quarters for the number of rooms prescribed for an officer of his grade, regardless of the number occupied by said dependents in the abode maintained for them; but under said act the officer is entitled to commutation of heat and light only for the number of rooms (not exceeding the number authorized for his grade) actually occupied by said dependents. (24 Comp., 767, June 17, 1918.)

2230. (*a*) An officer of the Army, commissioned from the ranks at a camp where he is on duty in the field as an enlisted man, is entitled automatically from the date of acceptance of such commission to commutation of quarters on account of maintaining a place of abode for dependents as provided in the act of April 16, 1918.

(*b*) An officer of the Army, commissioned from the ranks, who on date of acceptance was maintaining a place of abode for dependents, and who at such date was not on duty in the field, is not entitled to commutation of quarters under the act of April 16, 1918.

(*c*) An officer of the Army who on date of acceptance of commission is maintaining a place of abode for dependents, but who is commissioned from civil life, is entitled to commutation of quarters under the act of April 16, 1918, from and including the date of reporting for duty in the field or from and including the date he reported for duty at the port of embarkation for transpor-

tation to active duty without the territorial jurisdiction of the United States. (25 Comp., 202, Aug. 30, 1918.)

2231. Officers of the Army assigned to duty on board Army transports, if considered by the administrative authority as on duty in the field while in the home port of the vessel to which assigned, are entitled under the act of April 16, 1918, to commutation of quarters for maintaining an abode for dependents, as well in the home port as during the time spent between ports. (25 Comp., 217, Sept. 10, 1918.)

2232. An officer of the Navy who without fault on his part is interned by a neutral nation is on active duty within the meaning of the act of April 16, 1918, and is entitled under said act to commutation of quarters, heat, and light on account of maintaining dependents for the period of his internment. (25 Comp., 303, Oct. 11, 1918.)

2233. Warrant officers of the Navy whose allowance of commutation of quarters is assimilated to that of a second lieutenant of the Marine Corps, whose allowances, in turn, are the same as are provided for officers of like grades in the Army, are entitled to commutation of quarters on account of dependents as provided for officers of the Army under the act of April 16, 1918. (25 Comp., 336, Oct. 22, 1918.)

2234. (*a*) An officer of the Navy "on duty in the field" in the United States, who is ordered to a hospital for treatment and who has acquired a right to commutation of quarters, heat, and light, by reason of dependents, prior to entrance into the hospital, is entitled to continue in receipt thereof for said dependents.

(*b*) An officer of the Navy on active duty abroad and in receipt of commutation of quarters for dependents is entitled to continue in receipt of such allowance while in a hospital abroad for treatment.

(*c*) An officer of the Navy discharged from a hospital in the United States, under orders to proceed to duty, if otherwise entitled to commutation of quarters for dependents, is entitled to the allowance beginning with the date of discharge. If not ordered to duty upon discharge, no right to commutation of quarters for dependents accrues. (25 Comp., 344, Oct. 25, 1918.)

2235. (*a*) An Army officer's sister is not included in the dependents for the maintenance of whom he is entitled to commutation of quarters under the act of April 16, 1918.

(*b*) A stepmother is not a dependent parent for whose maintenance an Army officer is entitled to commutation of quarters under the act of April 16, 1918. (25 Comp., 454, Dec. 17, 1918.)

2236. The right to commutation of quarters on account of dependents to which an officer of the Army is entitled while on duty in the field in France or elsewhere continues during the period that officer is a patient in a hospital for treatment on account of sickness or wounds incurred in the line of duty. (25 Comp. Dec., 344, modified; 25 Comp., 480, Jan. 3, 1919.)

2237. Where the dependents on account of whom an officer is entitled to commutation of quarters under the act of April 16, 1918, are traveling from one definite place of abode to another already secured and awaiting occupancy, the allowance for quarters is properly payable, and that for heat and light authorized, at the rate applicable to the former residence. Where the dependents leave one abode to seek another, the location of which is indefinite or not secured, commutation of quarters, heat, and light ceases upon departure from the former abode and does not revive until arrival at and establishment of the new one. (25 Comp., 640, Mar. 3, 1919.)

2238. An officer of the Navy while traveling from "duty in the field" upon change of station is entitled to continue in the receipt of commutation of quarters, heat, and light which may be lawfully due him on account of dependents until the date of reporting at his new post of duty. (25 Comp., 641, Mar. 4, 1919.)

2239. An officer of the Navy who was in receipt of commutation of quarters in his own right, as provided in the act of March 4, 1915, while on foreign shore duty, and who at the same time maintained an abode for dependents, became entitled to commutation of quarters, heat, and light in behalf of said dependents under the act of April 16, 1918, upon ceasing to be entitled to the allowance under the first-named act; and the right as thus established continues until the date of arrival in the United States. (25 Comp., 768, Apr. 14, 1919.)

2240. The fact that an officer who necessarily contributes regularly more than one-half of the cost of a reasonable living for his widowed mother has a brother and sister living with the mother who do not contribute to her support does not of itself bar said officer from drawing commutation of quarters, heat, and light, under the provisions of the act of April 16, 1918, if the other conditions of the statute have been fulfilled. (25 Comp., 833, Apr. 25, 1919.)

2241. Commissioned officers of the United States Naval Reserve Force assigned to active duty on vessels of the Navy are entitled to commutation of quarters, heat, and light for maintenance of abodes for dependents in places outside the United States upon the same conditions that they would be so entitled if the abodes were maintained in the United States. (25 Comp., 834, Apr. 26, 1919.)

2242. An officer granted sick leave after treatment in a naval hospital is entitled to commutation of quarters, heat, and light under the act of April 16, 1918, provided he was on duty in the field at the time this leave was granted. If his status as an officer on duty in the field is changed prior to the granting of sick leave, he is not entitled to the commutation. (Dec. Comp., May 8, 1919; Bu. Memo. 219, p. 4873.)

2243. The right to commutation of quarters on account of maintaining dependents being a vested right and inheritable in the same manner and under the same law as pay, the amount to which a deceased officer of the Army

would have been entitled had he made application therefor is properly payable to his widow. (25 Comp., 991, June 30, 1919.)

2244. An officer ordered from "duty in the field" to similar duty elsewhere continues to be entitled to commutation of quarters under the Act of April 16, 1918, while traveling from one post of duty to another. (Comp. Dec., July 11, 1919; Bu. Memo. 221, p. 4924.)

2245. An officer of the Coast Guard in receipt of commutation of quarters under the act of April 16, 1918, 40 Stat., 530, is not entitled to the allowance upon being ordered to a hospital for treatment where such order has the effect of detaching him from the status of field duty. (26 Comp., 186, Sept. 10, 1919.)

2246. An officer of the Army who was detached from duty abroad and ordered to duty at a permanent post in the United States where quarters in kind were available is not entitled to commutation of quarters on account of dependents while he is on leave of absence prior to reporting at his new station. (26 Comp., 403, Nov. 21, 1919.)

2247. An officer on sea duty sent to a hospital for treatment is entitled to commutation of quarters, heat, and light for dependents; upon detachment from his ship to continue treatment in the hospital, he ceases to be so entitled. (Comp. Dec., Dec. 30, 1919; Bu. Memo. 226, p. 5070.)

2248. The term "territorial jurisdiction" as used in the act of April 16, 1918, must be held to refer to any territory over which the United States exercises jurisdiction. Therefore an officer serving in the Philippine Islands is not entitled to commutation of quarters for dependents, as service in the Philippine Islands is not service without the territorial jurisdiction of the United States. (26 Comp., 525, Jan. 3, 1920.)

2249. The removal of an organization of the Marine Corps from one field station to another field station during the period an officer thereof is in a hospital undergoing treatment does not operate to deprive such officer of the right to receive commutation of quarters, heat, and light for dependents under the act of April 16, 1918, 40 Stat., 530, as long as the constructive duty status of the officer remains unchanged and he continues to maintain an abode for his dependents. (26 Comp., 748, Mar. 12, 1920.)

2250. The fact that the dependent of an Army officer owns the house occupied as a place of abode does not lawfully deprive the officer of commutation of quarters, heat, and light under the act of April 16, 1918, 40 Stat., 530, if the officer in good faith, from his own funds, pays the living expenses of the dependent in a sum approximately equal to the commutation and the other conditions of the statute granting the commutation have been fulfilled. (26 Comp., 923, May 14, 1920.)

2251. Members of the Army Nurse Corps (female) are not entitled to commutation of quarters, heat, and light for dependents under provisions of the acts of April 16, 1918, 40 Stat., 530, and May 18, 1920, 41 Stat., 602, nor has the

Secretary of War authority under provisions of section 10 of the act of June 4, 1920, 41 Stat., 767, to prescribe regulations granting them such allowances. (27 Comp., 680, Feb. 3, 1921.)

2252. An officer of the Navy detached from active duty in a foreign country and ordered to return to the United States and after arrival in the United States is ordered to report to new duty station, is not on "duty in the field" or on "active duty without the territorial jurisdicion of the United States" during the period between detachment from active duty abroad and the date he reported for duty in the United States, and, therefore, is not entitled to commutation of quarters, heat, and light for dependents for that period under provisions of the act of April 16, 1918, 40 Stat., 530. (27 Comp., 1035, June 6, 1921.)

2253. As the dependency of a grandparent of an Army officer, within the meaning of the act of April 16, 1918, 40 Stat., 530, authorizing commutation of quarters, heat and light, is not conclusively presumed by reason of relationship, but must be proven, no commutation may be paid where the facts disclose that the officer's grandfather received one-half of a reasonable living from a son and resided with his granddaughters to whom he had deeded his home. (1 Comp. Gen., 203, Oct. 10, 1921.)

COMMUTATION OF QUARTERS—ENLISTED MEN.

2300. "Commutation of quarters for enlisted men on recruiting duty, for officers and enlisted men serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them; commutation of quarters for enlisted men employed as clerks and messengers in the offices of the Commandant, Adjutant and Inspector, Paymaster and Quartermaster, and the offices of the assistant adjutant and inspectors, assistant paymasters, assistant quartermaster, at $21 each per month, and for enlisted men employed as messengers in said offices, at $10 each per month." (Naval app. act., June 4, 1920.)

2301. "The right of enlisted men of the Marine Corps to commutation of quarters is a right assimilated generally to that of enlisted men of the Army * * * ." (Comp. to Sec. Navy, Oct. 16, 1916.)

2302. Commutation of quarters will be paid to enlisted men at the rate of $15 per month when specifically authorized by the Major General Commandant. Where men are detailed by order of the Major General Commandant to duty at the Recruiting Bureau or on recruiting duty no futher authority is required for the payment of commutation of quarters.

2303. Commutation of quarters to enlisted men on duty without troops will be paid by the Paymaster's Department on Form N. M. C. 731 (pay and com. voucher, enlisted men), or on the monthly pay rolls as may be most appropriate. Such vouchers in the cases of enlisted men on duty at recruiting offices and the Recruiting Bureau should be properly certified by the commanding officer or officer in charge. Such certification before transmission to the paymaster at the close of the month eliminates the necessity for the use of Form N. M. C. 733 (certificate of service) in these cases. Payments will be made monthly or semimonthly, as desired, the semimonthly payments being made on Form N. M. C. 732 (mid-monthly report). If credit is made on pay rolls N. M. C. 758 P. M. should invariably be furnished.

2304. Enlisted men serving with their organizations ashore or afloat will be paid commutation of quarters when entitled thereto on the regular monthly pay roll.

2305. Where enlisted men on duty with their organizations are entitled to commutation of quarters, heat and light, the first pay roll and each subsequent pay roll upon which credit is made should show: "Credit commutation of quarters, heat, and light by authority of the Major General Commandant,

date _____, 19__. No quarters available or fuel and light in kind furnished for any portion of the period credited." Supplementing the certificate under "Remarks" on the pay roll each man will be required to sign the certificate contained on N. M. C. 758 (certificate as to occupancy of quarters, enlisted men), for file as a subvoucher to each pay roll on which such credit is claimed.

2306. "Commutation for quarters should be computed for fractional parts of a month on a basis of 30 days to the month." (Bu. Memo. 101, p. 1217; Comp. Dec., July 15, 1909.)

2307. An enlisted man is entitled to commutation of quarters while on furlough where he is regularly in receipt of the allowance provided during the period of leave his station remains unchanged.

2308. An enlisted man who is sent to a Government hospital at his station while receiving commutation of quarters does not forfeit his right thereto. (9 Comp., 781, June 18, 1903.)

2309. Commutation of quarters commences from date of reporting for duty and continues until date of detachment, inclusive.

2310. Under no circumstances should enlisted men of the Navy be paid commutation of quarters, heat, and light. They are, however, entitled to subsistence (an allowance in lieu of quarters and rations) when authorized by the Bureau of Navigation (see paragraph under subject "Commutation of rations—enlisted men" relative thereto).

COMMUTATION OF QUARTERS (ENLISTED MEN) FOR DEPENDENTS (ACT OF APR. 16, 1918).

2350. SEC. 2. That the rights and benefits prescribed under the act of April 16, 1918, granting commutations of quarters, heat, and light during the present emergency to officers of the Army on duty in the field are hereby continued and made effective until June 30, 1922, and shall apply equally to officers of the * * * Marine Corps * * * *Provided*, That such rights and benefits as are prescribed for officers shall apply equally for enlisted men now entitled by regulations to quarters or commutation therefor. (Act of May 18, 1920.)

2351. Under the above-quoted act noncommissioned officers of the Marine Corps above the grade of sergeant, i. e., gunnery sergeant, first sergeant, quartermaster sergeant, and sergeant major, on sea or foreign service without the territorial jurisdiction of the United States, who maintain an abode for dependents (wife, child, or dependent parent) are entitled to commutation of quarters at the rate of $15 per month, and heat and light allowance for one room. A certificate on Form N. M. C. 812 P. M. should be filed with pay roll or individual voucher to support credits for these allowances.

The decisions under "Commutation of quarters (officers) for dependents (act of Apr. 16, 1918)" are applicable to enlisted men in many instances.

2352. (*a*) Under section 2 of the act of May 18, 1920, Public No. 210, enlisted men of the Army entitled to separate quarters or commutation therefor as provided by Army regulations in force on May 18, 1920, and not receiving commutation, or quarters other than personal quarters, and who maintain an abode for dependents within the purview of the act of April 16, 1918 (40 Stat., 530), are entitled to dependent commutation of quarters at the rate of $15 per month and heat and light allowance for one room, their receipt of such dependent commutation of quarters, heat, and light in no way affecting their right to receive the additional ration or commutation therefor under section 5, or transportation for dependents upon permanent change of station under section 12 of said act of May 18, 1920.

(*b*) Although the grade of "sergeant, first class, artillery detachment, United States Academy," is not specifically mentioned in Army regulations in force on May 18, 1920, enlisted men holding that grade are nevertheless noncommissioned officers not below the grade of color sergeant, and therefore entitled to the benefits of sections 2, 5, and 12 of the act of May 18, 1920 (Public, No. 210), extending the right to receive commutation of quarters, heat, and light for dependents to enlisted men, authorizing one additional ration or commutation therefor, and payment of transportation to dependents of certain enlisted men when ordered to make a permanent change of station. (26 Comp., 954, May 27, 1920.)

COMMUTATION OF RATIONS AND SUBSISTENCE ALLOWANCE (ENLISTED MEN).

(Subsistence is an allowance in lieu of quarters and messing facilities.)

2400. Enlisted men of the Marine Corps on duty at shore stations or on detached duty from vessels or shore stations (except enlisted men on recruiting duty or those traveling on special duty), serving under conditions where neither quartering nor messing facilities are available, and who are not lodged or subsisted to any extent at Government expense, will be paid a subsistence allowance of $2.50 per diem in lieu of commutation of rations, quarters, heat, and light. (See letter from M. G. C. to all officers, Feb. 3, 1921, quoting letter of Sec. Navy, Feb. 1, 1921; 27 Comp., 550, Dec. 15, 1920.)

2401. For instructions, regulations, and conditions governing the payment of subsistence allowance, and commutation of rations, see paragraphs 480 to 490, inclusive, System of Accountability.

2402. Enlisted men of the Marine Corps while on furlough are not entitled to a furlough ration allowance.

2403. Payment of authorized commutation of rations and subsistence allowance to enlisted men will be made on the same vouchers or pay rolls on which payment is made of their regular monthly pay.

2404. Payments of commutation of rations to enlisted men on recruiting duty will be made on the same voucher on which payment is made of their regular monthly pay, i. e., Form N. M. C. 731, or on pay rolls when pay rolls are used.

2405. "That hereafter no part of the pay and allowances authorized for enlisted men detailed as clerks and messengers in the office of the Major General Commandant and the several staff offices shall be forfeited when granted furlough for not exceeding 30 days in each calendar year." (Act Mar. 4, 1917; 39 Stat., 1191.)

2406. An enlisted man on a commutation of ration status admitted to a naval hospital ceases to be entitled to commuted rations during the period he is subsisted by the hospital. (Comp. Dec., July 16, 1920; P. M. files No. 236341.)

2407. An enlisted man of the Navy who, after undergoing treatment at a naval hospital, is ordered on sick leave of absence is in a duty status and entitled to the per diem allowance for subsistence for such period. (26 Comp., 47, July 17, 1919.)

2408. Under the act of May 13, 1908 (naval appropriation act), members of the Navy Nurse Corps (female) are entitled to commutation of rations at the same rate and under the same conditions as are members of the Nurse Corps (female), United States Army.

2409. Enlisted men of the Navy are entitled to subsistence (an allowance in lieu of quarters and rations) when authorized by the Bureau of Navigation. For full particulars see paragraph 9300, "Instructions Governing the Handling of Enlisted Personnel, Bureau of Navigation."

2410. An enlisted man of the Naval Reserve Force who is receiving subsistence in kind or who is in a per diem status retains his right to subsistence or to the per diem allowance in lieu thereof notwithstanding he may be absent from duty and confined to his home on account of sickness or on liberty for a period not exceeding 48 hours. (24 Comp., 425, Jan. 25, 1918.)

2411. Commutation for additional ration is properly payable to noncommissioned officers of the Army of the grade of color sergeant and above, under section 5 of the act of May 18, 1920 (41 Stat. 602), when such noncommissioned officers are furnished one ration only in kind. (26 Comp., 954, May 27, 1920.)

2412. The clause relative to the additional ration or commutation therefor in section 5 of the act of May 18, 1920 (41 Stat., 602), which, under the provisions of section 4 of the Army reorganization act of June 4, 1920 (41 Stat., 761), shall apply only to enlisted men of the Army and Marine Corps of the first three grades, is effective from May 18, 1920, the additional ration being an allowance and not one of the increases of pay effective from January 1, 1920. (27 Comp., 31, July 9, 1920.)

2413. Allowances for rations of enlisted men of the Marine Corps having been assimilated to those of the Navy by the act of July 11, 1919, 41 Stat., 154, instead of the Army as theretofore, commutation of rations during period of furlough on and after July 11, 1919, is not authorized for enlisted men of the Marine Corps, for the reason that enlisted men of the Navy are entitled to commutation of rations under the act of January 30, 1885, 23 Stat., 291, only when attached to a vessel or station and during duty. (1 Comp. Gen., 39, July 30, 1921.)

2414. Under travel orders of a department authorizing per diem allowance for fractional part of a calendar day, absence from designated post of duty begins and ends for practical purposes at the actual time of departure from, or arrival at, a railroad station, when the railroad station is located within the limits of the designated post of duty. (1 Comp. Gen., 171, Sept. 28, 1921.)

COMPTROLLER GENERAL OF THE UNITED STATES.

2500. (*a*) "There is created an establishment of the Government to be known as the General Accounting Office, which shall be independent of the executive departments and under the control and direction of the Comptroller General of the United States. The offices of Comptroller of the Treasury and Assistant Comptroller of the Treasury are abolished, to take effect July 1, 1921. All other officers and employees of the office of the Comptroller of the Treasury, shall become officers and employees in the General Accounting Office at their grades and salaries on July 1, 1921, and all books, records, documents, papers, furniture, office equipment and other property of the office of the Comptroller of the Treasury shall become the property of the General Accounting Office. The Comptroller General is authorized to adopt a seal for the General Accounting Office."

(*b*) "There shall be in the General Accounting Office a Comptroller General of the United States and an Assistant Comptroller General of the United States, who shall be appointed by the President with the advice and consent of the Senate, and shall receive salaries of $10,000 and $7,500 a year, respectively. The Assistant Comptroller General shall perform such duties as may be assigned to him by the Comptroller General, and during the absence or incapacity of the Comptroller General, or during a vacancy in that office, shall act as Comptroller General."

(*c*) "All powers and duties now conferred or imposed by law upon the Comptroller of the Treasury or the six auditors of the Treasury Department, and the duties of the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury relating to keeping the personal ledger accounts of disbursing and collecting officers, shall, so far as not inconsistent with this Act, be vested in and imposed upon the General Accounting Office and be exercised without direction from any other officer. The balances certified by the Comptroller General shall be final and conclusive upon the executive branch of the Government. The revision by the Comptroller General of settlements made by the six auditors shall be discontinued, except as to settlements made before July 1, 1921."

(*d*) "Section 236 of the Revised Statutes is amended to read as follows:

"'All claims and demands whatever by the Government of the United States or against it, and all accounts whatever in which the Government of the United States is concerned, either as debtor or creditor, shall be settled and adjusted in the General Accounting Office.'"

(*e*) "All laws relating generally to the administration of the departments and establishments shall, so far as applicable, govern the General Accounting Office. Copies of any books, records, papers, or documents, and transcripts from the books and proceedings of the General Accounting Office, when certified by the Comptroller General or the Assistant Comptroller General under its seal, shall be admitted as evidence with the same effect as the copies and transcripts referred to in sections 882 and 886 of the Revised Statutes."

(*f*) "The Comptroller General may provide for the payment of accounts or claims adjusted and settled in the General Accounting Office, through disbursing officers of the several departments and establishments, instead of by warrant."

(*g*) "The Comptroller General shall prescribe the forms, systems, and procedure for administrative appropriation and fund accounting in the several departments and establishments, and for the administrative examination of fiscal officers' accounts and claims against the United States."

(*h*) "The offices of the six auditors shall be abolished, to take effect July 1, 1921. All other officers and employees of these offices except as otherwise provided herein shall become officers and employees of the General Accounting Office at their grades and salaries on July 1, 1921. All books, records, documents, papers, furniture, office equipment, and other property of these offices, and of the Division of Bookkeeping and Warrants, so far as they relate to the work of such division transferred by section 304, shall become the property of the General Accounting Office * * *."

(*i*) "The Comptroller General shall investigate, at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds, and shall make to the President when requested by him, and to Congress at the beginning of each regular session, a report in writing of the work of the General Accounting Office, containing recommendations concerning the legislation he may deem necessary to facilitate the prompt and accurate rendition and settlement of accounts and concerning such other matters relating to the receipt, disbursement, and application of public funds as he may think advisable. In such regular report, or in special reports at any time when Congress is in session, he shall make recommendations looking to greater economy or efficiency in public expenditures."

(*j*) "He shall submit to Congress reports upon the adequacy and effectiveness of the administrative examination of accounts and claims in the respective departments and establishments and upon the adequacy and effectiveness of departmental inspection of the offices and accounts of fiscal officers."

(*k*) "All departments and establishments shall furnish to the Comptroller General such information regarding the powers, duties, activities, organization, financial transactions, and methods of business of their respective offices as he may from time to time require of them; and the Comptroller General, or any of his assistants or employees, when duly authorized by him, shall, for the purpose of securing such information, have access to and the right to

examine any books, documents, papers, or records of any such department or establishment. The authority contained in this section shall not be applicable to expenditures made under the provisions of section 291 of the Revised Statutes." (National Budget Act of June 10, 1921.)

2501. "Disbursing officers or the head of any executive department * * * may apply for and the Comptroller of the Treasury may render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing such disbursement." (Act July 31, 1894, 28 Stat., 208; 2 Supp., R. S., 216.)

2502. Upon well-settled principles an opinion or decision could not be authority for a point made which was not discussed nor directly decided and only incidentally involved therein. (U. S., 208, p. 37.)

2503. Applications to the Comptroller General of the United States, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department for transmission to that officer.

2504. Appeals from disallowances should not be made through official channels, but should in all cases be forwarded through the Paymaster.

2505. Balances certified by the Auditor for the Navy Department are final, except that any person whose accounts have been settled may *within one year* obtain a revision of the said account by the comptroller. (Act July 31, 1894, 28 Stat., 207; 2 Supp., 215, R. S.)

2506. "Under the act of July 31, 1894, an auditor has no jurisdiction to review his own final action in the settlement of an account, but such settlement can be reopened only upon the revision thereof by the Comptroller of the Treasury within a year, as provided in section 8 of said act." (1 Comp., 27, Oct. 29, 1894.)

2507. "Neither the comptroller nor the auditor has jurisdiction upon the application of a claimant to reopen a settlement upon newly discovered evidence for the consideration of any item upon which payment has been accepted of the amount allowed by the auditor." (7 Comp., 537, Mar. 15, 1901.)

2508. "After the Comptroller of the Treasury has taken jurisdiction of an auditor's settlement of an account or claim the auditor is without further jurisdiction thereof, and, accordingly, a new settlement thereafter made in the case by the auditor, without the authority of the comptroller, is of no legal effect." (22 Comp., 316, Jan. 20, 1916.)

2509. "The decisions of the Comptroller of the Treasury in a particular case take effect from its date, but the principles enunciated in decisions of the comptroller are applicable to all cases arising under the statutes therein construed, whether occurring before or after the date of the decision." (12 Comp., 745, June 5, 1906.)

2510. But where payments, not expressly forbidden by law, were made in good faith in accordance with regulations and long-continued practice, the disbursing officer should be allowed credits for payments made prior to the date of the decision holding like payments to be illegal. (Bu. Memo. 72, p. 225; Comp. Dec., Feb. 9, 1907.)

2511. "The head of an executive department has no jurisdiction over a claim after it has been transmitted by his department to the proper auditor of the Treasury for settlement, and, accordingly, after such transmission, he is without authority to request a decision by the Comptroller of the Treasury with respect to the claim, prior to the settlement thereof by the auditor, or to make any waiver that would be binding on the auditor in his settlement of the claim.

"The Comptroller of the Treasury has no jurisdiction to render, on the request of the head of an executive department made in advance of the auditor's settlement, a decision relative to a claim that has been transmitted by such department to the proper auditor of the Treasury for settlement, the head of the department no longer having jurisdiction over the claim.

"In order to procure prompt and complete settlement of a claim, an auditor, when desiring further information as to a *part*, only, of a claim, should suspend the *entire* claim, and not merely the part thereof as to which the information is desired." (22 Comp., 381, Feb. 7, 1916.)

2512. The comptroller is without jurisdiction to consider items *suspended* by the auditor. Appeals from disallowances, which should include a complete statement of all facts in the case and be accompanied by copies of orders, etc., should be forwarded so as to reach the comptroller within one year of the date of the disallowance. (Sec. 8, act of July 31, 1894; 2 Supp., 215, R. S.)

2513. "The comptroller is without jurisdiction to entertain any claim not previously passed upon and settled by the auditor, and until the auditor has settled the account the comptroller is without jurisdiction to revise it." (3 Comp., 337, Feb. 9, 1897; 5 Comp., 334, Dec. 23, 1898.)

2514. "Under section 8 of the act of July 31, 1894, the Comptroller of the Treasury is authorized to render a decision at the request of a disbursing officer only when such officer submits a question actually involved in a payment then to be made by him." (1 Comp., 139, Dec. 29, 1894.)

2515. "The Comptroller of the Treasury is not authorized to render decisions to disbursing officers upon questions of law pertaining to payments which have been made by them, which are items in accounts pending before the auditor." (5 Comp., 727, Apr. 26, 1899.)

2516. "The Comptroller of the Treasury is not required to indicate what evidence should be furnished to entitle a claimant to a revision of his accounts upon appeal from a decision of the auditor, but is authorized to dispose of the case upon the evidence presented with the appeal, and has a right to dismiss the appeal where the evidence so presented is insufficient.

"Where an appeal to the Comptroller of the Treasury has been dismissed because of insufficient evidence and without a revision of the account, and subsequently a new application has been filed within a year from the decision of the auditor appealed from and the proper evidence has been presented, the comptroller has jurisdiction to revise the account." (14 Comp., 18, July 17, 1907.)

2517. "There is no authority to appeal to the comptroller from suspensions made by the Auditor for the Navy Department, nor can an appeal be made from a disallowance if the appellant voluntarily paid the amount disallowed. In such a case, however, he may file a claim with the auditor for the amount disallowed, and if not satisfied with the action of the auditor thereon he may then appeal to the comptroller for revision." (Bu. Memo. 173, p. 3727; Comp. Dec., July 24, 1915.)

2518. "The Paymaster General of the Navy is charged by law with the examination of property returns, and is required, when property is not properly accounted for, to raise a charge against the officer or agent intrusted with the public property for the amount of the loss to the Government accruing by his fault; and having raised such a charge, the officer or agent has not the right to appeal to the comptroller for a revision." (Bu. Memo. 173, p. 3728; Comp. Dec., July 26, 1915.)

2519. Action may be brought in the United States Court of Claims for recovery of funds made good in accordance with disallowances which the comptroller general has refused to remove.

2520. "The Comptroller of the Treasury will not reopen a settlement of a claim by an auditor which he has affirmed because of a subsequent decision of the Court of Claims upon a similar claim placing a different construction upon the law than that placed upon it by the comptroller." (13 Comp., 53, July 27, 1906.)

2521. "When a claim which has been transmitted to an auditor for settlement is returned to the head of a department for information or action, to be again transmitted to the auditor for settlement, it must be regarded as still pending before the auditor, and the Comptroller of the Treasury is not authorized to render a decision thereon.

"The Comptroller of the Treasury is not authorized to render an advance decision, as provided for in section 8 of the act of July 31, 1894, upon a question pertaining to a payment *which has been made*." (12 Comp., 113, Aug. 30, 1905.)

2522. "Where the Comptroller of the Treasury, on his own motion, revises only certain items in a claim or account, and takes no official action as to the remainder, as to such remainder the auditor retains his original jurisdiction to reopen such part of said claim or account any time after a year from his original certification or such part of said claim or account not revised by the comptroller within a year."

"Where the comptroller on his own motion revises a claim or account, and it is not shown just what he revised, the presumption is that the whole claim or account has been revised." (19 Comp., 308, Nov. 23, 1912.)

2523. "An amount suspended by an auditor, though a part of an item originally claimed, is by the act of suspension made a separate item and when finally acted upon by the auditor is subject to revision by the Comptroller of the Treasury, even though it becomes necessary to consider the entire original claim which includes the portion thereof allowed by the auditor at the time of suspension and over which the comptroller has no jurisdiction." (19 Comp., 706, May 8, 1913.)

2524. The Comptroller of the Treasury has no jurisdiction over an item suspended by an auditor in the settlement of an account of which no *final* settlement has been made by the auditor, even though the auditor has advised the claimant that the item will be disallowed, said item being, until such final settlement has been made, within the exclusive jurisdiction of the auditor. (20 Comp., 169, Sept. 13, 1913.)

2525. "A comptroller can reopen the decisions of his predecessors only for fraud, mistake in matters of fact arising from errors in calculation, or newly discovered material evidence. Therefore, in this case the request for reconsideration of a predecessor's decision relative to payments made under General Order No. 34 is denied because application for reconsideration is not presented upon any of the grounds mentioned above." (Bu. Memo. 152, p. 2819; Comp. Dec., Sept. 30, 1913.)

2526. "A decision upon a question of jurisdiction which is dependent on a construction of the law of the case is within the well-established principle that a decision upon a question of law, whether correct or erroneous, is not reviewable by a successor in office."

"A claimant is not deprived of his statutory right to obtain a revision by the comptroller of a settlement by an auditor by reason of the fact that the comptroller had revised the account on his own motion or at the request of the head of a department." (20 Comp., 680, Mar. 26, 1914.)

2527. A disbursing officer who pays a claim about which there may be any doubt without availing himself of the comptroller's ruling, which, whether right or wrong, protects the officer fully, can have no just ground for relief. (4 Comp., 3, July 9, 1897.)

2528. "The authority for disbursing officers to make payments is restricted to the payments of fixed salaries, bills for supplies purchased and approved, and other similar demands which do not require for the ascertainment of their validity the exercise of judicial functions in weighing evidence or in the application of general principles of law.

"Under section 8 of the act of July 31, 1894, any disbursing officer may apply to the comptroller for his decision upon any question which is then before him and involved in a payment which he is authorized to make.

"The head of the proper department may apply for the decision of the comptroller upon any question involved in a payment which a disbursing officer is authorized to make or in the payment of any liabilities which may arise in consequence of any contemplated action by him; but not upon questions in connection with liabilities arising by operation of law alone." (4 Comp., 332, Dec. 17, 1897.)

2529. A disbursing officer is entitled to ask a decision when the question he presents is involved in an account which he has, by general or special instruction, been directed to pay. When the expense has not yet been incurred, but the decision of the comptroller is desired for the guidance of the department in the use of its appropriations, the question upon which a decision is desired should be submitted by the head of the department. (1 Comp., 500, May 31, 1895.)

2530. The comptroller would not be justified * * * to render a decision upon a hypothetical case involving only a question of law, and his decision of such a question would not be official if rendered, and would afford no legal protection to a disbursing officer making payment under it. (Comp. Dec., Feb. 16, 1903.)

2531. "The Comptroller of the Treasury is not authorized to render an advance decision upon a question not involving a payment to be made by or under the officer requesting the opinion." (10 Comp., 812, June 9, 1904.)

2532. "The Comptroller of the Treasury has no jurisdiction to render advance decisions on the request of heads of executive departments or other Government establishments relative to claims that are not to be paid by them or under their direction, but by an auditor of the Treasury." (22 Comp., 395, Feb. 12, 1916.)

2533. "When an application for advance decision by the Comptroller of the Treasury on a question of law is made all the material facts necessary for its determination should be presented, and the decision rendered thereon is necessarily restricted to the facts so presented and can have no application to a state of facts materially different therefrom." (14 Comp., 6, July 10, 1907.)

2534. "To enable the Comptroller of the Treasury to render to disbursing officers or the head of any executive department, or other establishment not under any of the executive departments, advance decisions upon any question involving a payment to be made by them or under them under section 8 of the act of July 31, 1894 (28 Stat., 208), there should be submitted to him not only the account presented for payment but all material facts and evidence necessary to support the same. The person submitting the request for decision should in all cases indicate the particular point or question upon which the decision is desired." (18 Comp., 457, Dec. 19, 1911.)

2535. "An advance decision by the Comptroller of the Treasury, to be of any binding effect, can be rendered only on a clear and undisputed statement of facts submitted by the official authorized by law to request such a decision;

where the facts are disputed the account or claim involved should be submitted to the proper auditor of the Treasury for settlement." (22 Comp., 469, Mar. 17, 1916.)

2536. "When a disbursing officer in doubt as regards the legality of a payment requested of him submits the voucher evidencing such payment to the Comptroller of the Treasury for an advance decision, such disbursing officer should place before the comptroller the facts raising such doubt as the basis of such submission." (18 Comp., 513, Jan. 6, 1912.)

2537. "The Comptroller of the Treasury has no jurisdiction to render an advance decision relative to a claim, on the request of a disbursing officer made prior to the approval of the claim by the proper administrative authority for payment, since, in such a case, the claim is not before the disbursing officer for payment within the meaning of the act of July 31, 1894." (22 Comp., 398, Feb. 16, 1916.)

2538. "An advance decision by the Comptroller of the Treasury determines only questions of law, not of fact, the conclusion of law being predicated, for the purposes of the decision, upon an assumed state of facts.

"An auditor for the Treasury is not relieved, by reason of an adverse decision by the comptroller, of the duty of establishing the facts in any case before him, including the case in which the decision was rendered." (22 Comp., 421, Feb. 26, 1916.)

2539. "The necessity for or the legality of an examination of vouchers in a Government department is a question of administration which the Comptroller of the Treasury is not authorized to decide unless such question involves a payment of money in connection with the examination." (19 Comp., 266, Nov. 8, 1912.)

2540. "The jurisdiction of the Comptroller of the Treasury to decide questions submitted by heads of departments is limited to matters involving *payments* to be made by them or under their authority, and does not extend to the decision of questions involving *collections* to be made as damages alleged to be due the Government from a telegraph company." (22 Comp., 324, Jan. 24, 1916.)

2541. Officers should not make voluntary payment in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

2542. If a disbursing officer of the Government has repaid to the Government an amount disallowed by the auditor, the comptroller has no authority to consider the item, as same is not an outstanding difference. Such disbursing

officer, however, has authority to submit a claim for the amount so checked to the auditor, and, if dissatisfied with that officer's action, to appeal to the comptroller within one year, provided he does not accept payment of the amount allowed by the auditor as to any item on which he desired revision. (Appeal No. 19063; decision by Asst. Comptroller Mitchell, Aug. 18, 1911.)

2543. "When the certificate required by the act of March 29, 1894 (28 Stat., 47), is made to the proper accounting officer of the Treasury, for debiting on the proper account any charge against any officer or agent intrusted with public property arising from any loss accruing from his fault, to the Government as to the property so intrusted to him, the jurisdiction of the Comptroller of the Treasury is limited to ascertaining whether the certificate is made by the proper officer and is in the proper form and substance, and whether the auditor's settlement is correct and in accordance therewith; but does not extend back of the certificate to any of the proceedings taken by the officers of the department in obedience to the law and regulations, to find that a shortage of property exists to ascertain its value and hence the liability therefor." (17 Comp., 647, Mar. 3. 1911.)

2544. Each regularly established office of the Paymaster's Department has been furnished with a complete set of bound volumes of Decisions of the Comptroller General of the United States and additional volumes will be furnished from time to time as they are published: *These sets should not be taken from the office by the paymaster upon transfer, but should be left as a part of the permanent records of the pay office.*

2545. As blank forms for the keeping and rendering of public accounts must be approved by the Comptroller General of the United States before adoption, paymasters desiring any change made in such forms should submit a sample in duplicate, of the form, amended as desired, to the Paymaster, United States Marine Corps, who will, if he deems proper, submit same to the comptroller general for his approval.

2546. Since an adverse advance decision rendered by the Comptroller of the Treasury on the request of the head of an executive department, with respect to a claim and based on an assumed statement of facts, does not affect the right of the claimant to have his claim settled by the accounting officers of the Treasury Department on the actual facts as they may be shown to exist, the executive department concerned should, in the interest of the Government, refer the claim for settlement to the proper auditor of the Treasury Department, immediately after the rendering of such decision, when all the evidence with respect to the claim is readily available. (23 Comp., 723, June 11, 1917.)

2547. The action of an auditor on a particular item included in a settlement by him is subject to revision by the comptroller under and in accordance with the conditions of the act of July 31, 1894; and such an item can not be made the basis of a new or supplemental claim for settlement by the auditor, notwithstanding the fact that the action of the auditor with respect to that item in the

original settlement was based on a misapprehension of the facts. (23 Comp., 379, Jan. 8, 1917.)

2548. Refund of an amount disallowed can not be demanded of a claimant before revision by the comptroller, unless the auditor's action is accepted as final. (24 Comp., 96, Aug. 3, 1917.)

2549. The action of a claimant in refunding an amount disallowed by an auditor, although under protest and reserving the right of appeal, precludes a revision of the account by the Comptroller of the Treasury. (24 Comp., 109, Aug. 10, 1917.)

2550. The right of an appellant to obtain a "reopening and review" of a revision made by the Assistant Comptroller of the Treasury in France being limited by the act of September 24, 1917, to a period of one year after the close of the war, which date by the terms of the act is to be fixed by proclamation of the President, there is no authority of law for the Comptroller of the Treasury at Washington to reopen or review such revision prior to that date. (25 Comp., 475, Dec. 30, 1918.)

2551. A disbursing officer is entitled under the law to a decision from the Comptroller of the Treasury only on a question specifically involved in a voucher which is properly before him for payment, and then only when the voucher, properly certified and approved, is submitted accompanied by a complete statement of facts and the precise question or questions of which decision is desired. (25 Comp., 653, Mar. 12, 1919.)

2552. Where a claimant for reimbursement under the act of March 3, 1885 (23 Stat., 350), of the value of property lost in the military service failed to submit with his application sufficient evidence to establish his claim, and after recourse to the courts applied to the comptroller for rehearing, accompanying said application with evidence which was in his possession but not presented at the time of the original application, such evidence is not newly discovered and does not authorize a reopening of the case. (26 Comp., 53, July 19, 1919.)

2553. "The Auditor for the Navy Department shall receive and examine all accounts * * * relating to the * * * Marine Corps, * * * and all other business within the jurisdiction of the Department of the Navy, and certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate to the Secretary of the Navy. The Auditor for the Navy Department may suspend items in an account in order to obtain further evidence or explanations necessary to their settlement. The balances certified by the auditor upon the settlement of public accounts shall be final and conclusive upon the executive branch of the Government, except that any person whose accounts may have been settled or the head of the executive department to which the account pertains may, within a year, obtain a revision of said settlement by the Comptroller of the Treasury. Any person accepting payment under settlement by an auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon

which payment is accepted." (Secs. 7 and 8, act July 31, 1894, 28 Stat., 207, 208; Supp. R. S., vol. 2, pp. 214, 215. Amended by the National Budget Act June 10, 1921.)

2554. The accounts of all disbursing officers of the Marine Corps should be forwarded to the General Accounting Office, Navy Department Division, Washington, D. C., through the Paymaster, Headquarters, United States Marine Corps, Washington, D. C.

2555. "The accounting officers have a right to reopen accounts which have been settled by themselves to correct errors, either of law or fact, but they are not authorized to reopen accounts which have been settled by their predecessors except upon the production of newly discovered evidence or to correct mistakes of fact, or for fraud or collusion." (11 Comp., 459, Feb. 17, 1905.)

2556. A disbursing officer by the voluntary repayment of an amount disallowed by an auditor forfeits his right to a revision of the account by the Comptroller of the Treasury. (12 Comp., 158, Sept. 23, 1905; see also 5 Comp., 335, Dec. 23, 1898.)

2557. In order to avoid losing the right to a review of the case by the Comptroller of the Treasury, officers should not make voluntary payment in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

2558. In writing to the General Accounting Office relative to matters pertaining to pay accounts, claims, deposits, etc., of enlisted men, disbursing officers should state in full the Christian and surnames of the persons mentioned. Correspondence on the subjects enumerated should ordinarily, however, be addressed to "The Paymaster, United States Marine Corps," but if addressed to the General Accounting Office should be forwarded through the Paymaster, United States Marine Corps.

2559. An auditor is without authority to make a disallowance in the settlement of a disbursing officer's account of items that were not paid by the disbursing officer, and for which no credit is claimed by said officer in his accounts. (23 Comp., 453, Feb. 12, 1917.)

2560. As there is no authority of law for any payment under an auditor's settlement otherwise than in full satisfaction of the item or items upon which such payment is made, a claimant who accepts payment under an auditor's settlement can not, by entering formal protest against the sufficiency of the payment and stating that the amount received will be applied as partial payment, preserve his right to have the settlement revised by the Comptroller of the Treasury within one year, under section 8 of the act of July 31, 1894, 28 Stat., 208, as though he had not accepted payment. (27 Comp., 682, Feb. 5, 1921.)

COOKS AND MESSMEN.

2600. "The enlisted men of the Marine Corps derive their right to additional compensation or allowance as messmen * * * from the annual appropriation acts and the regulations made in pursuance thereof. (See 13 Comp., 136.)" (Bu. Memo. 171, p. 3630; Comp. Dec., May 19, 1915.)

2601. The act of June 30, 1914, making appropriations for the Navy, and subsequent acts, contain provisions as follows:

"* * * including additional compensation for enlisted men of the Marine Corps regularly detailed as * * * cooks, messmen * * * under such rules as the Secretary of the Navy may prescribe * * *."

2602. "From and including July 1, 1904, all enlisted men of the United States Marine Corps regularly detailed as * * * messmen * * * shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy: * * *." (Executive Order June 28, 1904.)

2603. "Enlisted men of the Marine Corps regularly detailed as messmen, whether for duty afloat or ashore, may be paid additional compensation, as provided for by regulations approved and promulgated by the Secretary of the Navy." (13 Comp., 136, Aug. 23, 1906.)

2604. "* * * *Provided*, That hereafter privates regularly detailed and serving as cooks shall receive, in addition to the pay otherwise allowed by law, the following: First-class cooks, $10 per month; second-class cooks, $8; third-class cooks, $7; and fourth-class cooks, $5." (Naval app. act, Mar. 2, 1907; 34 Stat., 1200.)

2605. The detail of cooks and messmen at shore stations shall be in accordance with such rules as may be prescribed by the Commandant of the Marine Corps.

2606. Enlisted men detailed as messmen shall, while so acting, except when assigned as reliefs during the temporary absence of the regular messmen, receive extra compensation at the rate of $5 per month.

2607. "The following extra compensation, which shall be credited on the monthly pay rolls, is allowed enlisted men of the Marine Corps, under regularly authorized assignments or details as herein provided, for service with messes composed of enlisted men of the corps, ashore or afloat, viz:

	Per month.
(*a*) First-class cooks	$10.00
Second-class cooks	8.00
Third-class cooks	7.00
Fourth-class cooks	5.00
Messman	5.00

"(*b*) At regularly established posts and other shore stations all details to any of the above grades shall be made on the first day of the month; and the number detailed shall be based on the ration strength of the command on that date. No further detail of cooks or messmen will be permitted on intermediate days of the month, except to fill a vacancy caused by sickness, confinement, promotion, transfer, discharge, death, or desertion, or where the ration strength of the command is increased by 25 per cent of the number as shown on the first day of the month, nor thereafter, except upon a like increase. For all commands whose ration strength on the 1st day of the month is 400 men or more there will be allowed additional details of cooks and messmen for each 100 increase in ration strength during the month."

2608. The following letter is quoted for the information of the Marine officers serving afloat:

Circular letter:

NAVY DEPARTMENT,
Washington, March 5, 1914.

To: Commanding officers of all ships having marines.

Subject: Detail of marines as cooks on board vessels of the Navy.

1. In order that marines afloat may acquire proficiency as cooks, with a view to having qualified cooks available for duty with marine detachments when landed for duty ashore, commanding officers of ships may at their discretion assign to duty as cooks privates of marines from the detachments under their command.

JOSEPHUS DANIELS.

2609. Cooks shall invariably be detailed from the *grades* of private *and private, first class;* and in no case shall men receiving extra compensation as such be detailed on or receive additional pay for any other special duty. In detailing cooks, the following apportionment shall be observed:

Number of men.	Cooks, first class.	Cooks, second class.	Cooks, third class.	Cooks, fourth class.
1. 50 men or under, serving separately	1			
2. Over 50 to 75 men, serving separately	1		1	
3. Less than 75 men, serving as a company	1		1	
4. 75 to 150 men, serving as a company	1	1		
5. 150 to 200 men, serving as a company	1	1	1	
5a. When 200 men or over are serving as a company the garrison allowance will apply				
6. 100 men or less serving in garrison	1	1		
7. Over 100 to 200 men, serving in garrison	1	1	1	
8. Over 200 to 300 men, serving in garrison [1]	1	1	1	1
9. Over 300 to 400 men, serving in garrison [1]	1	1	1	2
10. Over 400 to 500 men, serving in garrison [1]	1	1	2	2
11. Over 500 to 600 men, serving in garrison [1]	1	2	2	2
12. Over 600 to 700 men, serving in garrison [1]	1	2	2	3
13. Over 700 to 800 men, serving in garrison [1]	1	2	3	3
14. Over 800 to 900 men, serving in garrison [1]	2	2	3	3

[1] Except where there are two distinct messes, when cooks shall be allowed as indicated above.

Number of men.	Cooks, first class.	Cooks, second class.	Cooks. third class.	Cooks, fourth class.
15. Over 900 to 1,000 men, serving in garrison [1]	2	2	3	4
16. Over 1,000 to 1,100 men, serving in garrison [1]	2	2	4	4
17. Over 1,000 to 1,200 men, serving in garrison [1]	2	3	4	4
18. Over 1,200 to 1,300 men, serving in garrison [1]	2	3	4	5
19. Over 1,300 to 1,400 men, serving in garrison [1]	2	3	5	5
20. Over 1,400 to 1,500 men, serving in garrison [1]	2	4	5	5
21. Over 1,500 to 1,600 men, serving in garrison [1]	2	4	5	6
22. Over 1,600 to 1,700 men, serving in garrison [1]	2	4	6	6
23. Over 1,700 to 1,800 men, serving in garrison [1]	2	5	6	6
For each additional 100 over 1,800 men, 1 cook of class 4.				

[1] Except where there are two distinct messes, when cooks shall be allowed as indicated above.

(Par. 69, M. C. O.)

2610. At places where bread is baked the allowance of additional cooks as bakers shall be as follows:

Number of men.	Cooks, first class.	Cooks, second class.	Cooks, third class.	Cooks, fourth. class.
1. 100 men or less	1			
2. Over 100 men to 300 men	1			1
3. Over 300 men to 1,000 men	1	1	1	
4. Over 1,000 men to 1,500 men	1	2		1
5. Over 1,500 men to 2,000 men	2	2		2
6. Over 2,000 men to 2,500 men	2	2	1	3
7. Over 2,500 men to 3,000 men	2	2	2	3
8. For each 1,000 men additional	1	1		1

(M. C. O. 63, 1919.)

2611. Messmen, not exceeding 1 for every 20 men, shall be detailed from the grades of private and private, first class. Under no circumstances shall non-commissioned officers be so detailed. (M. C. O. 41, 1918.)

2612. Enlisted men of the Marine Corps detailed as messmen afloat are also entitled to the same extra compensation for service with crew messes as is allowed enlisted men of the Navy under like circumstances.

2613. In computing the allowance of messmen the number of men in detachments messing elsewhere should be deducted from the strength of the command, and notation of such deduction should appear on the voucher.

2614. The cook and messmen voucher (Form N. M. C., 206) should be prepared monthly, in duplicate (showing each and every man detailed during the month, whether his account is to appear on the current monthly roll or not), by the commanding officers of posts keeping pay rolls at shore stations and transmitted therewith. In cases of transfer of cooks or messmen where the

increased pay has not been credited on current rolls, the dates of beginning and ending of the detail should be shown in the "Service-record book" and proper credit made therefor on the next pay roll of the post to which the man is transferred. (For entry on pay rolls or vouchers to support credits for cooks and messmen, see subject "Pay rolls.")

2615. If the allowance of cooks be based upon the distribution of the command in separate detachments, the strength of each detachment and the place located should be stated in the column of "Remarks." All absences and changes in detail should also be noted.

2616. Proportionate amounts of monthly compensation will be allowed for service covering fractional parts of a month under regular detail in any case, and each man likewise forfeits the proportionate part of his extra compensation for each day of absence, whether authorized or unauthorized, in hospital or on detached duty, the extra pay being allowed for actual service only.

2617. When a new detail is made on an intermediate day of the month to fill the place of a man whose detail is discontinued for any cause, the name of the man whose place he takes should be shown under "Remarks" (e. g., "Vice John Doe") opposite the name of the man so detailed. In case where more than one company organization is maintained vouchers should be completed to indicate whether the companies mess separately or in a consolidated mess; in the latter case all details should be shown on one voucher, two copies of which should be forwarded to the paymaster with each company pay roll upon which such credits appear.

2618. Where it is desired to continue the same man on detail either as cook or messman for more than one month, a new detail should be made in his case as of the first day of the month for which the voucher is rendered.

2619. When details of cooks or messmen are made on intermediate days of the month, the names of the men so detailed should appear on the cooks and messmen voucher (Form N. M. C. 206), immediately under the names of the men relieved—e. g.,

Smith, John, messman, 1 to 6 relieved.

Jones, John, messman, 7 to 30 vice Smith relieved.

2620. The detail of cooks and messmen, on board transports or vessels of the Navy carrying marine organizations not a part of their complement, is governed by the same instructions as for detail ashore.

2621. With the exception of men assigned to the chief petty officers' mess * * * "enlisted men and marines shall be arranged in one general mess, divided into submesses of 20, as nearly as may be, to each of which shall be assigned one messman. Petty officers shall mess with their own divisions when practicable.

The above regulation applies to marines when attached to ships of the Navy as a part of their complements.

2622. In giving credit on N. M. C. 90 for service as cook or messman, remarks should show, in the cases of men due for discharge, that the detail will continue to include the date of discharge or to a stated inclusive date. The paymaster will file in such cases extract copy of the cooks and messmen voucher where such detail appears.

2623. On and after July 1, 1920, duty sergeants of the Marine Corps, who have been classified by regulation as enlisted men of the "fourth grade" pursuant to act of June 4, 1920 (41 Stat., 761), are not entitled to $6 additional pay per month, under provisions of the act of May 11, 1908 (35 Stat., 109), when detailed on duty as mess sergeants, nor can they be rated as specialist under the provisions of said act of June 4, 1920, and by reason thereof receive extra pay for duty as mess sergeants. (27 Comp., 150, Aug. 12, 1920.)

CORRESPONDENCE.

(For general instructions under this subject see Navy Regulations, chap. 52.)

2700. In the office of the Paymaster and each assistant paymaster the subjective classification of correspondence, based on the Dewey decimal system, shall be used in recording and filing correspondence. Paymasters on expeditionary duty or in the field should follow the same system as far as practicable, procuring the necessary instructions, code, etc., from the paymaster.

2701. All vouchers for current pay and allowances and routine correspondence relating thereto should be forwarded direct to the paymaster designated to pay the same.

2702. All indorsements affecting pay, mileage, transportation, and traveling expenses shall be placed on the face of the original order involving travel, if practicable, otherwise on the back of the order. Such indorsements shall never be placed on sheets which might be detached from the original order.

2703. Official mail matter addressed to foreign countries must be prepaid with postage stamps at the ordinary rates.

2704. During the temporary absence of the paymaster, exceeding one day, the pay clerk may enter the name of the paymaster under the phrase "For and in the absence of," and sign the communication over his title. This, however, should not be considered authority for signing any part of the papers included in the accounts of any paymaster.

2705. Officers of the Paymaster's Department should forward all communications to officers stationed at Headquarters, Marine Corps, through the Paymaster.

2706. Applications to the Comptroller General of the United States, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department for transmission to that officer. The above does not apply, however, to a request for decision by the Comptroller General of the United States when an appeal is made by a paymaster from a disallowance appearing in the statement of differences.

2707. To avoid error, confusion, and delay in conducting correspondence, official communications, other than those by wire, containing the names of officers or enlisted men shall in every instance give both the Christian and the surname of such officers and enlisted men written in full, except middle names, for which initials only may be used. In case there is more than one enlisted

man of the same name at a given post or station, the one to whom it is intended to refer must be identified by giving the place and the date of his enlistment, or otherwise. (M. C. O., May 13, 1918.)

2708. In all offices of the Paymaster's Department, where outgoing communications are addressed to or forwarded through another office of the Paymaster's Department, an extra copy on "yellow-tinted" paper should be forwarded with such communication for retention in the receiving office.

2709. Where inclosures accompany communications a copy of such inclosures on "yellow-tinted" paper should be transmitted if such inclosures are either prepared or copied in the sending office; otherwise the receiving office will prepare such copies as are required for its files. The method may be stated as follows: Where an office prepares a paper or makes a copy of all or part of the inclosures, it should at the same time prepare "yellow-tinted" copies for the office to or through which the papers are to be sent. The adoption of this method will largely reduce duplication of work.

2710. Carbon copies of such communications, on white paper, should be sent to the officer, post, or office having interest in such correspondence.

2711. It is directed that all persons having occasion to address official or personal correspondence to persons in Haiti or Santo Domingo refrain from using the name of the island as a part of the address, but carefully use the complete and precise title "*Republic of Haiti*" or "*Dominican Republic*," as the case may be, e. g., "Port au Prince, Republic of Haiti," or "Santo Domingo City, Dominican Republic."

2712. A written communication to authorize the paying out of public money, either directly or indirectly, as credits in an account must show official action by the actual signature of the proper officer having authority to sign, who may not delegate his authority to sign by the use of his typewritten name with the initials of a clerk or other officer signed thereunder. (26 Comp., 787, Mar. 3, 1920.)

2713. The name of the signing officer shall be typewritten or stamped on all copies. (R. 2013–5.)

2714. Cablegrams sent at Government expense shall be as brief as possible, and be worded so as to be intelligible without the use of punctuation marks, if possible. When this can not be devised, the necessary punctuation in words should be included in the message. The sender shall sign his surname only, except in cases where his initials or rank may be absolutely necessary.

2715. Only one page of the sheet shall be written upon, and a margin of three-fourths inch shall be left on each side and at the bottom of the sheet. (R. 2015–26.)

2716. All correspondence shall be typewritten if practicable, but should a typewriter be unavailable, the communication must be legibly written without erasures or interlineations. (R. 2013–5.)

COURTS-MARTIAL.

2800. The Marine Corps is subject to the laws and regulations for the government of the Navy, except when detached for service with the Army; when so detached it is subject to the Rules and Articles of War. (See R. S., 1621.)

2801. No sentence of a summary court-martial shall be carried into execution until the proceedings and sentence have been approved by the officer ordering the court, or his successor in office, and by his immediate superior in command: *Provided*, That if the officer ordering the court, or his successor in office, be the senior officer present, such sentence may be carried into execution upon his approval thereof. (Act. Aug. 29, 1916, 39 Stat. 586.)

2802. The Secretary of the Navy may set aside the proceedings or remit or mitigate, in whole or in part, the sentences imposed by any naval court-martial convened by his order or that of any officer of the Navy or Marine Corps (act Feb. 16, 1909), but a remission of a sentence of loss of pay can only operate on the unexecuted portion of such sentence; therefore in a case where the sentence of loss of pay is fully executed prior to remission, such remission does not operate to restore the pay checked (18 Comp., 934, May 29, 1912.)

2803. "An enlisted man who has been checked pursuant to sentence of a deck court involving loss of pay is entitled, if the sentence is reduced by the Secretary of the Navy in his approval of the proceedings and sentence, to credit for the amount of the overcheckage." (Bu. Memo. 117, p. 1624; Comp. Dec., Nov. 12, 1910.)

2804. No enlisted man should be mustered for pay who is awaiting trial or awaiting approval of a sentence by court-martial or deck court.

2805. "Commanding officers of marines at shore stations, and other officers in command of detachments keeping and rendering pay rolls of the Paymaster's Department, United States Marine Corps, will note, over their signatures, on the records of summary courts-martial and deck courts, that the loss of pay in the particular case, if any has been adjudged and approved, has been noted in service record book." (See par. 73, M. C. O. 1917.)

2806. Where sentences of courts-martial and deck courts are remitted in accordance with article 4893, Naval Instructions, 1913, they will be treated in the manner prescribed in article 1877, Navy Regulations, 1920.

2807. "The provision contained in article 4893 of the Naval Instructions, 1913, authorizing refund of amounts checked against pay on account of sentences of

courts-martial under certain conditions has no application to checkages made prior to July 1, 1914." (Bu. Memo. 182, p. 3935; Comp. Dec.,, Apr. 14, 1916.)

2808. Loss of pay imposed by sentences of courts-martial and remitted in accordance with article 1877, Navy Regulations, 1920, will be checked against the account of the man concerned as follows:

(*a*) If there be sufficient accrued pay at the time of the approval of the sentence to cover the amount of such sentence, after deductions for voluntary allotments in payment of Government insurance premiums, checkages for loss of Government property, and allowing for payment of $5 per month, the entire sentence shall be checked on the first pay roll or voucher in which the account is next extended, and the necessary entry made in the man's service record book in the space especially provided therefor.

(*b*) If there be insufficient accrued pay at the time the account is next stated after approval of the sentence, so much of the sentence as will exactly balance the account (after deductions referred to in subparagraph (*a*) above have been made) will be checked and likewise entered in the service record book. This procedure will be continued from month to month until the full sentence has been checked.

2809. When an enlisted man is to be discharged from the service, the total amount which has been deducted from his pay during his enlistment, in accordance with the provisions of this article, will be credited to his account. If the man in question receives a dishonorable discharge, a bad-conduct discharge, or is discharged as undesirable, for inaptitude, or physical disability due to his own misconduct (or a marine discharged before expiration of enlistment for causes other than those above enumerated, with character below "Good"), he will be checked the total amount of pay deducted during his enlistment pursuant to sentences of courts-martial and deck courts, which have been conditionally remitted in accordance with this article; if he receives an honorable discharge (in case of a marine if he receives on expiration of enlistment a discharge with character "Excellent" or "Very good"), no checkage because of amounts so deducted will be made against his account; if he receives any other form of discharge (in case of a marine if he receives on expiration of enlistment a discharge with character "Good," or a discharge prior to expiration of enlistment for causes other than those above enumerated, with character "Excellent" or "Very good"), his account will be checked one-half the total amount so deducted. (R. 1877 (*d*).)

2810. In case the man should extend his enlistment, and the total amount involved has been fully deducted, or in case of his death or retirement prior to expiration of enlistment, the amount deducted from his pay in accordance with this article during his enlistment will, on the date that his enlistment would have expired if not so extended, or on the date of his death or retirement, be treated as though he had been discharged on that date and in accord-

ance with the character of discharge which he would then have received. (R. 1877 (*e*).)

2811. In cases where the full amount of a sentence has not been deducted upon expiration of the four-year term, deductions in accordance with this article will be continued for such period as may be necessary under the extended enlistment and will be settled upon the termination of such extension of enlistment. (R. 1877 (*e*).)

2812. In case of an extended enlistment the amount to be refunded as provided in the preceding paragraphs should not be credited prior to beginning of the extension.

2813. If any enlisted man shall be regularly declared a deserter and shall not return to the service within a period of six months from the date of his alleged desertion, the full amount of all sentences of deck courts and courts-martial involving loss of pay which have been conditionally remitted in accordance with this article during his enlistment shall immediately be executed and the conditional forfeiture of pay thereunder shall automatically become absolute and complete. (R. 1877 (*f*).)

2814. In cases where there are two or more sentences involving loss of pay which have been conditionally remitted in accordance with this article the total amount of the first sentence will be completely deducted in the usual manner, and deductions under the subsequent sentences will then be made in the order in which approved; all deductions under one sentence being completed before commencing deductions under a subsequent sentence. (R. 1877 (*f* 3).)

2815. Commanding officers will inform enlisted men whose sentences are acted upon in accordance with this article that the amount of such sentences will be temporarily withheld, and will eventually be paid to them in full or in part, or will be entirely forfeited, dependent upon their future conduct, as specified in paragraph 2. (R. 1877 (*f* 4).)

2816. Nothing contained in this article will be construed to prevent convening or reviewing authorities from disapproving, unconditionally remitting, or mitigating any sentences or parts of sentences adjudged by courts-martial or deck courts as authorized by law in cases in which such action may be warranted. (R. 1877 (*f* 5).)

2817. Officers charged with the rendition of pay rolls should, when closing accounts on Form N. M. C. 90 (statement closing account for settlement), note thereon, in the space provided on the reverse, all loss of pay during the enlistment by sentence of courts-martial approved under the provisions of R. 1877, which has been checked or remains unchecked or as shown by the service record book in each case, or if none, a statement of "No pay checked under art. R. 1877" should be entered; and in the case of accounts closed for discharge, retirement, or death where any pay has been checked under the said instruc-

tions should further note thereon the character the man is entitled to receive. Should for any reason the character of discharge as recommended and as stated on Form N. M. C. 90 be changed after the submission of said form to the paymaster, which would involve court-martial, checkages to be refunded under the provisions of article 1877, Navy Regulations, 1920, the paymaster concerned will at once be notified. Should the final settlement have been forwarded by the paymaster prior to the receipt of notice of change in character collection will, if necessary, be made at the time of discharge and the proper entry relative thereto be entered in the space provided for collections and refunds in the commanding officer's indorsement on the reverse of the final settlement on discharge. (Form N. M. C. 423.)

2818. "An enlisted man of the Navy under sentence of a summary court-martial to loss of pay and a bad-conduct discharge, which loss of pay is to be remitted in accordance with article 4893 of the Naval Instructions, 1913, and who is discharged by direction of the commanding officer on the day following approval of the sentence—the conditions of remission of pay under article 4893 thereby becoming inoperative—should be checked the total amount of pay accrued and unpaid on the date of discharge." (Bu. Memo. 180, p. 3893; Comp. Dec., Feb. 2, 1916.)

2819. An enlisted man of the Marine Corps who is retired prior to the expiration of his enlistment with character "Very good" is entitled to the return of one-half of such court-martial forfeitures (if approved in accordance with article 4893, Naval Instructions, 1913) as may have been made to him. (Bu. Memo. 179, p. 3873; Comp. Dec., Jan. 25, 1916.)

2820. An enlisted man of the Navy transferred to the Fleet Naval Reserve who, had he been discharged from the Navy at the time of such transfer, would have been entitled to *an ordinary discharge*, should be refunded one-half of the amount checked against his pay on account of court-martial sentences remitted in accordance with article 4893 of the Naval Instructions, 1913. (Comp. Dec., May 9, 1917; Bu. Memo. 195, p. 4243.)

2821. As transferred members of the Fleet Naval Reserve contract to serve in time of war or national emergency and not for a fixed period, they are entitled, upon release from active service, to be credited with the amounts deducted on account of court-martial sentences, approved subject to the provisions of article 4893, Naval Instructions, 1913; and their right to be paid all, half, or none of the amounts so credited is governed by the character of discharge to which they would be entitled if discharged instead of returned to inactive duty status. (26 Comp., 91, Aug. 1, 1919.)

2822. When enlisted men of the Navy who enlisted for the duration of the war, or who have had their status changed to that of men enlisted for the duration of the war, extend their enlistments as provided by the act of July 11, 1919, 41 Stat., 139, they are entitled to a refund of the amounts deducted on

account of court-martial sentence in accordance with Navy Regulations, and the refund should be made as of the date upon which the extension begins to run. (26 Comp., 134, Aug. 15, 1919.)

2823. Refund of amounts checked against the accounts of members of the Naval Reserve Force, pursuant to sentences of courts-martial, may be made in accordance with article 4893, Naval Instructions, 1913, only upon disenrollment or discharge from the Naval Reserve Force or at the expiration of regular terms of enrollment, and not at the time of release from active duty prior to final discharge. (26 Comp., 818, Apr. 10, 1920.)

2824. Refund of court-martial deductions from the pay of enlisted men of the Navy and Marine Corps who are granted temporary warrants or commissions under the act of May 22, 1917, 40 Stat., 86, should not be made until the enlisted status is finally terminated, either by actual discharge after reversion to an enlisted status, or by the conferring on the temporary officer of a permanent warrant or commission, which in most cases would authorize an "honorable discharge" and a refund of the full deductions. (27 Comp., 80, July 23, 1920.)

2825. Where the sentence provides for a loss of pay without reference to article 1877, Navy Regulations, 1920, the lump sum should be checked, but the amount of the checkage should not be entered in the service record book in the place provided for checkages in accordance with said article. In the event that overpayment in the account is caused by checkage of courts-martial as provided in this paragraph and other authorized checkages (family allotments, allotments in payment of Government insurance, etc.) taking precedence over courts-martial forfeitures, the "Remarks" on pay rolls should show, from month to month until the account is balanced, that "Overpayment is due to court-martial forfeiture, _____."

(Date.)

2826. On the date of restoration to duty of a man undergoing sentence of a court-martial or deck court involving loss of pay and approved in accordance with article 1877, Navy Regulations, 1920, the following entry should be made in the service record book of the man concerned:

"Restored to duty this date from sentence of (general, deck, or summary) court approved by _____ on _____(date), in accordance with article 1877, Navy Regulations, 1920. The amount of loss of pay checked on account of this court, $_____, to be credited upon discharge contingent upon character of discharge. Character of discharge to be given on Form N. M. C. 90 (statement closing account for settlement) when forwarded to the proper paymaster."

2827. At shore stations paid by an officer of the Paymaster's Department, whenever a court-martial sentence which involves loss of pay, as provided by article 1877, Navy Regulations, 1920, between the 1st of the month and pay day, the officer making the payment as the paymaster's deputy should with-

hold all or such portion of the pay of the man concerned as may be necessary from the funds as received from the paymaster for payment of the command, and should make refundment in the usual manner with the necessary note to the proper paymaster.

2828. In transferring general court-martial prisoners to the ships or stations where the terms of imprisonment are to be served, paymasters should close the accounts to include the day before the date the sentence takes effect, making no checkage on account of court-martial, except that checkage of balance due should be made in case of fraudulent enlistment.

2829. Accounts of marine general court-martial prisoners (transferred to ships or stations where the sentences are to be served) will be forwarded to the proper prison or ship supply officer with the least possible delay. Company or detachment commanders on whose pay rolls the account of the prisoner appears will at once, after promulgation of the sentence, prepare and forward to the proper paymaster, or the paymaster's deputy, Form N. M. C. 90 (statement closing account for settlement) showing settlement to include the day before the sentence takes effect. A copy of Form N. M. C. 146 (statement of clothing account) and two certified copies of the sentence will accompany this statement.

2830. The following vouchers are required to be furnished the pay officer of a naval prison by the paymaster transferring general court-martial prisoners' pay accounts:

1. Detailed statement of account (in duplicate) covering the period from date of arrest to date prior to approval of sentence.

2. Transfer pay account (in duplicate) with single copy of clothing account and deposit book, if the latter is available.

3. Duplicate certified copies of the sentences. (Bu. Memo. 106, p. 1304.)

4. Copy of Form 2 A (if man applied for insurance). In the event that the service record book of the man concerned does not contain a copy of Form 2 A, the paymaster, Headquarters United States Marine Corps, should be advised and requested to furnish an official copy of same to the supply officer concerned.

2831. "It is the duty of the paymaster of the naval prison to investigate the accounts of court-martial prisoners transferred to him and to see that their pay is checked with the amount forfeited by them on account of the action of the court." (Bu. Memo. 72, p. 220; Comp. Dec., Feb. 6, 1907.)

2832. Court-martial prisoners are not entitled to pay after expiration of enlistment. (9 Comp., 249, Dec. 12, 1902.)

2833. "When a general court-martial prisoner is placed upon probation his sentence ceases to operate for such period of release from confinement and conditional restoration to duty, and he is entitled to be paid the pay of his rating less any indebtedness due the United States." (Bu. Memo. 143, p. 2399; Comp. Dec., Jan. 28, 1913.)

2834. Under section 17 of the act of February 16, 1909 (35 Stat., 621), the pay of the new rank to which an enlisted man is reduced by sentence of a summary court-martial becomes his proper pay on the date of the approval of the sentence. (17 Comp., 489, Jan. 10, 1911.)

2835. A sentence of forfeiture of pay imposed while a prior sentence of forfeiture is in effect operates only on the balance of pay not absorbed by previous sentence. The remission of all or part of the latter sentence is therefore effective, pursuant to the terms of remission, upon any pay which had not accrued for forfeiture at date of remission. (Comp. Dec., Aug. 26, 1907; W. D. Cir. No. 63, 1907.)

2836. "Where an enlisted man is sentenced to a forfeiture of pay and to have stopped against him the cost of his apprehension as a deserter, the amount of the cost of such apprehension (and any authorized indebtedness to the United States contracted prior to date of sentence) must be deducted prior to the forfeiture, and until sufficient pay shall have accrued to satisfy such prior indebtedness and cost of apprehension there would be nothing for the forfeiture to run against. The remission of all or a part of the forfeiture would therefore be effective, in accordance with the terms of the remission, upon any pay which had not accrued for forfeiture at the date of remission." (14 Comp., 490, Feb. 8, 1908.)

2837. "The Secretary of the Navy, by remitting loss of pay imposed by a summary court-martial on enlisted men but checked against the pay of the commanding officer because of his failure to notify the paymaster to collect it from the man sentenced, can not create a right in the officer to present as a new claim his claim for reimbursement after its final settlement, so as to confer jurisdiction on the accounting officers to entertain the same." (3 Comp., 458, Mar. 27, 1897.)

2838. "Where an enlisted man of the Marine Corps was sentenced by a summary court-martial 'to lose three months' pay, amounting to $40,' the fact that the sum named, viz, $40, was incorrect and should have been $40.60, will not defeat the clearly expressed intention of the court that he forfeit three months' pay, and he should therefore be charged with the correct amount." (11 Comp., 554, Mar. 21, 1905.)

2839. "Where an enlisted man of the Marine Corps is sentenced by a court-martial to lose all the pay and allowances during the stated period, with certain exceptions, the addition in the sentence of an erroneous statement of the amount of pay so lost will be treated as an error in computation or as falling within the doctrine of *falsa descriptiona non nocet*, and will not defeat the clearly expressed purpose of the sentence." (3 Comp., 696, June 11, 1897.)

2840. "The court-martial sentence of a marine with forfeiture of pay, after his accrued pay and allowances had discharged his indebtedness to the United States, was mitigated on April 7, 1914, by the department 'in so far * * * that the loss of pay is remitted from this date' on condition that no allotment

be made. As accrued pay and allowances up to April 7, 1914, was not sufficient to discharge the indebtedness, there was no forfeiture of pay and allowances up to that date. The effect, therefore, of the mitigation was to remit the entire loss of pay adjudged." (Bu. Memo. 158, p. 3050; Comp. Dec., Apr. 22, 1914.)

2841. All pay (including longevity, aviation, sea and foreign service, cook and messman, specialists, good-conduct medals and bars, markmanship qualifications (except prize money), medals of honor, etc.) is subject to forfeiture by sentence of court-martial and deck court.

2842. When the sentence of confinement or forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed. (G. O. 204, War Dept., 1908.)

2843. "The gunnery prize of an enlisted man of the Marine Corps under sentence of a general court-martial to forfeit pay and allowances is not subject to forfeiture, being considered neither pay nor an allowance, but a reward for excellence in performing duty." (Bu. Memo. 181, p. 3925; Comp. Dec., Mar. 18 1916.)

2844. "The word 'pay' in the law providing for the pay and allowances of officers and enlisted men * * * has a distinct and technical signification and when used alone in the sentence of a court-martial does not affect the right of the accused to his pecuniary allowances." (2 Comp., 300, Dec. 14, 1895.)

2845. A paymaster who overlooks a note of forfeiture on the rolls is chargeable only with the amount of such forfeiture as is noted on the roll, while the officer who certified to the accuracy of the roll is chargeable with the amount forfeited by such sentence and not noted on the roll. (Vol. 2, Digest, 2d Comp., p. 378.)

2846. An enlisted man forfeited a lump sum from his pay by sentence of a summary court-martial, which sentence was effective from October 25, 1913; he has no balance due him at the time; on December 6, 1913, the Secretary remitted the "unexecuted portion" of the loss of pay. It is decided that the man's indebtedness on December 6, 1913, less an item arising from a change other than the loss of pay, represents the part of the sentence unexecuted December 6, and therefore the amount of forfeiture remitted by the Secretary; that amount should therefore be credited to the man's account. (Comp. Dec., Jan. 26, 1914; Bu. Memo. 155, p. 2966.)

2847. The sentence of a summary court-martial which has been mitigated by the department is effective for the amount stated by the department even though the loss of pay is computed on the pay of the rating instead of the total pay of the man in question. (Comp. Dec., Oct., 1914; Bu. Memo. 164, p. 3396.)

2848. The Secretary of the Navy has authority to remit that part of the sentence of a general court-martial involving confinement without, as a necessary consequence, remitting also the forfeiture of pay and allowances. (Modifica-

tion of decision of September 16, 1915.) (Comp. Dec., Oct. 26, 1915; Bu. Memo. 176, p. 3816.)

2849. "An enlisted man was sentenced to loss of pay by summary court-martial and his account checked. He was soon discharged and with balance overpaid, as accumulated pay was not sufficient to equal the forfeiture. Later he reenlisted. It is decided that it is not proper to check his pay (under the reenlistment) with this balance overpaid from preceding enlistment, as the forfeiture was of pay under the preceding enlistment and could operate only on pay under that enlistment.

"A man reenlisted and the pay officer taking up his accounts failed to check him with indebtedness existing from the preceding enlistment. The auditor makes disallowance of the amount. It does not appear that the pay officer had any notice of such indebtedness (at date of discharge from preceding enlistment) or of facts sufficient to put him upon inquiry, nor that pay officers have heretofore been charged with the duty of ascertaining the status of accounts of reenlisted men at date of discharge from preceding enlistment for the purpose of checking them upon reenlistment with existing indebtedness. Under the circumstances it is concluded that the pay officer should not be charged with the amount of indebtedness." (Bu. Memo. 158, p. 3035; Comp. Dec., Apr. 6, 1914.)

2850. Where the sentence of a court-martial is set aside because of lack of authority to convene a court on the part of the officer who did convene it, any amount checked on account of loss of pay provided by such sentence reverts to the defendant's credit. (Comp. Dec., Dec. 30, 1919; Bu. Memo. 226, p. 5071.)

2851. "A private in the Marine Corps had been tried by a military court-martial and given a disciplinary sentence. Before the sentence had been fully executed the command to which the said private belonged was transferred back to the jurisdiction of the Navy Department, and it was desired that the unexecuted portion of his sentence be remitted. *Held*, that the established rule of the War Department, recognized in paragraph 944, Army regulations, was that the power of an officer to mitigate a sentence ceased when the person passed beyond the officer's jurisdiction, and that the principle applied *a fortiori* where the person had passed from the jurisdiction of the War Department. Advised that no reason was perceived why the Secretary of the Navy, as a representative of the President, could not remit the unexecuted portion of the sentence. (30–840, J. A. G., Nov. 9, 1914—Army.)" (Army Bulletin No. 52, Dec. 14, 1914.)

2852. "In certain cases where men are convicted of purely military offenses and are indebted to the Government for the amount expended for reward and clothing and small stores and the amount of overpayment on the date of the commission of the offense, they are permitted to deposit with the officer carrying their accounts a sum to cover the amount of such indebtedness plus the cost of a suitable outfit of clothing in the event of their being restored to duty.

"Such deposits will be held for safe-keeping in the usual manner until notice is received that the man has been restored to duty, when the necessary clothing will be issued and the sum deposited credited to the man's account, who will then be in a position to draw the pay to which he may became entitled.

"If the man is not restored to duty the amount deposited will be returned to him or to such person as he may designate.

"It is not intended to hold such deposits as a guaranty against loss and later return the same to the man, but they are to be immediately credited to his account on notice of his restoration to duty; and as the amount thereof can be definitely ascertained in advance the account should be balanced when the necessary credit has been made." (See Bu. Memo. 181, p. 3913.)

2853. Where a sentence of dishonorable discharge with forfeiture of all pay and allowances provides that a certain amount shall be paid on release from confinement the remission of the dishonorable discharge would not prohibit the payment of the amount on release from confinement, such amount having never been forfeited by the sentence; but if the sentence provided that the amount be paid on dishonorable discharge, the dishonorable discharge having been remitted, no payment could be made. (15 Comp. 126, Sept. 10, 1908.)

2854. "Where an enlisted man is to be restored to duty from a court-martial sentence of imprisonment (his enlistment still continuing) he should be credited with full pay from the date the order remitting a portion of the sentence becomes effective, except in the case of necessary short detention incident to the discharge." (Bu. Memo. 73, p. 243.)

2855. "An enlisted man of the Marine Corps detained beyond the expiration of his enlistment to await trial by court-martial and who is acquitted is entitled only to his regular pay while so held." (Bu. Memo. 134, p. 2044; Comp. Dec., Apr. 9, 1912.)

2856. Where an officer is under stoppage of pay by sentence of a general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time (P. M. G. Army, Aug. 8, 1870) but does not deprive him of his pecuniary allowances. (2 Comp., 300, Dec. 14, 1895.)

2857. "An officer of the Navy detached from a ship on which he was serving and transferred under arrest to another ship for trial by general court-martial is entitled to the base pay of his grade plus longevity pay but not to the 10 per cent additional for sea duty, and he is not entitled to have subsistence furnished him at the expense of the Government." (Bu. Mmo. 165, p. 3415; Comp. Dec., Nov. 16, 1914.)

2858. While serving with the Army it is necessary, in checking forfeitures of pay imposed by Army summary courts-martial against the accounts of enlisted men of the Marine Corps, to conform to the Army practice and follow the procedure prescribed in the Army Regulations.

2859. When a sentence imposes forfeitures of pay, or of a stated portion thereof, for a certain number of months, it stops for each of those months the amount stated. Thus "Ten dollars of monthly pay for one year" would be a stoppage of $120. When the sentence is silent as to the date of commencement of forfeiture of pay, the forfeiture should begin with the period for which pay has accrued since last payment. A forfeiture not limited by the sentence to any particular month or months or any space of time, but expressed simply as a forfeiture of so many months' pay, or of a certain amount of pay, is legally chargeable against the pay due and payable at the next payment, and the balance, if any, against pay accruing thereafter, until the forfeiture is fully satisfied, but the rate of forfeiture should be the rate of pay the soldier is entitled to receive at the date of the promulgation of the sentence. (A. R., 985, 1908.)

2860. Where a court-martial sentence imposing a term of imprisonment on an enlisted man of the Navy is mitigated by the Secretary of the Navy and the unexecuted portion thereof remitted on condition that during a period of one year his conduct is such as to justify his retention in the service, otherwise at the discretion of his commanding officer to be reconfined in a naval prison to serve out the unexecuted portion of his sentence, the failure of the man to properly conduct himself does not automatically terminate the probation and his right to pay, but he is entitled to pay until actually reconfined in a naval prison by order of his commanding officer. (27 Comp., 596, Jan. 8, 1921.)

2861. An enlisted man of the Navy under sentence of court-martial to be dishonorably discharged and imprisoned, or under a sentence to be imprisoned and dishonorably discharged, without specifying the time when the discharge is to be given, is not entitled to pay after promulgation of sentence and during imprisonment. (27 Comp. 1081, June 28, 1921.)

2862. Amounts checked against the monthly pay of enlisted men of the Navy for installments on Government Liberty or Victory bonds which were later credited to their accounts due to the men being placed in a nonpay status, under an agreement so providing, are not subject to forfeiture by court-martial sentence nor by desertion, but should be paid to the proper parties entitled thereto regardless of the men's service accounts. (1 Comp. Gen. 142, Sept. 16, 1921.)

CREDITS.

2900. Credits on pay rolls or vouchers will be made in appropriate places as indicated thereon. Credits for which special notations have not been provided will be entered in the blank spaces, indicating opposite the amount the nature of the credit in each case.

2901. The name of the officer requesting a credit should be entered opposite the amount; and, under "Remarks" opposite the man's name, the source, date, and reason for the credit. Any difference in pay or allowances to which a man may be entitled should be credited on current rolls or vouchers, provided that satisfactory evidence is produced to show that the claimant has not been settled with by the office of the General Accounting Office, and has no pending claim on file with that office; or, if claim has been filed, that the man concerned has requested withdrawal of the claim and that the General Accounting Office has consented to such withdrawal. The evidence referred to above shall consist of a certificate on the pay roll by the man's commanding officer.

2902. Where credits are entered on pay rolls by commanding officers of posts on orders or other supporting evidence (such as back credits for qualification as marksman, sharpshooter, or expert rifleman, prizes for excellence in small-arms target practice, bounty, etc.) notation as to the nature of the credit should be made opposite the item, and under "Remarks" should be noted in full the nature and source of the credit, numbers, and dates of the order, date of qualification, etc.

2903. Where credits are given for back pay for qualifications in marksmanship, details as messmen, etc., there should be entered under "Remarks" a notation as to the unauthorized absence during the period for which credit is claimed, or the statement, "No abs. W. O. L. or under R. 554 during period."

2904. In the cases of credits for honorable discharge gratuity the supporting evidence will be stated on pay rolls or vouchers as provided under subject "Pay rolls."

2905. Upon receipt of a request for credit, record of the same should be made in such form as to insure entry on the current pay roll. Requests for credit should not be held until the roll has been prepared and submitted, but should be noted immediately on the card of the man to be credited. When such request is received direct from a naval pay officer both copies should be promptly forwarded to the paymaster having the accounts or the paymaster's deputy, information being furnished that the credit requested has been made

in the account of the man concerned. When such requests are received in single copy from or through the paymaster carrying the accounts, such copy should be returned similarly indorsed.

2906. In giving back credit for pay as cooks or messmen, absences of 24 or more consecutive hours, whether authorized or unauthorized, should be entered under "Remarks" on pay rolls, and no credit for the additional pay for such days of absence should be given. Similarly, if for any part of the period for which the credit is to be given the man in question failed, for any reason, actually to perform the duty, no credit for back pay for such days should be given.

2907. "Officers receiving notices of short credits in the accounts of enlisted men of the Marine Corps will immediately make such credits on their rolls without regard to the quarter during which the short credits occurred or upon whose rolls the men in question were borne. In cases where the men have been transferred before the notices of short credits are received, requests for credits will be forwarded to the officers to whom the accounts of the men were transferred." (Bu. Memo. 163, p. 3377.)

2908. "Short credits discovered in the administrative audit of marine pay rolls may be adjusted immediately by the pay officer having the accounts in which the short credits appear, whether or not such accounts were borne on his rolls during the period covered by the short credits, provided the necessary request for credit is received. (Bu. Memo. 163, p. 3365; Comp. Dec., Aug. 31, 1914.)

2909. Any difference of pay or allowances to which an officer or enlisted man is entitled may be credited by an officer of the Supply Corps on his current rolls: *Provided*, That in cases where such credits are differences noted in the administrative analyses of pay rolls and accounts of the Marine Corps that fact be noted as the authority therefor: *And provided further*, That in all cases of credits for any period not borne on his rolls said officer or enlisted man presents a complete statement of his account signed by the officer or officers upon whose rolls he was borne during the period in question. The officer making the credit shall note over it why it is made and the period of time that it embraces, and shall file as vouchers with his rolls the orders, letters, or other papers which establish the correctness of the credit. No credit will be made, however, of any pay or allowances which accrued at any time prior to the two fiscal years preceding the current fiscal year. (R. 1869 (1).)

2910. All requests for credit of pay and allowances accruing during a period prior to the two fiscal years preceding the current fiscal year or other requests which for any reason an officer of the Supply Corps may decline to grant shall be made the subject of a claim on the General Accounting Office. In such case the claimant shall forward with the claim, in addition to the papers required by paragraph 1, a certificate of the officer carrying his accounts that he has not paid and will not pay the amount claimed. (R. 1869 (2).)

CURRENCY (DOMESTIC AND FOREIGN).

(See also "Bills of exchange" and "Public money.")

3000. Any disbursing officer granted special authority by the Secretary of the Treasury may keep a definite or specified amount of cash at his own risk, under the provisions of section 3620 of the Revised Statutes of the United States. Applications for such special authority shall be made by the head of the department or establishment to which the officer is attached, and must state the reasons why the authority is necessary. Quarterly reports shall be made to the Secretary of the Treasury, Division of Bookkeeping and Warrants, by each such disbursing officer, through the head of the department or establishment to which he is attached, showing the amounts of cash kept at his own risk pursuant to such special authority. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

3001. Under the provisions of the above paragraph all disbursing officers of the Paymaster's Department serving within the continental limits of the United States, at places not remote from public depositaries, who are carrying cash for current cash payments, either in their own hands or in the hands of their deputies, for periods longer than that prescribed in paragraph 1721 of this Manual, are required to make application through the Paymaster, Marine Corps, to the Secretary of the Treasury for special authority to keep a definite or specified amount of cash at their own risk, under the provisions of section 3620 of the Revised Statutes and submit quarterly reports, through the Paymaster, Marine Corps, to the Secretary of the Treasury. If practicable, disbursing officers should avoid the necessity of carrying cash on hand. However, if the disbursing officer finds it necessary to ask for this special authority the funds needed must be requested in the name of the officer responsible to the United States and not in the name of the agent or deputy who acts as the disbursing officer's representative. Disbursing officers or their deputies on duty in the United States, who are not far removed from a public depositary, when drawing checks for similar purposes, must indicate the special authority granted them by the Secretary of the Treasury, as follows: "Cash to hold at own risk, authority Secretary of the Treasury ---------- 192--."

3002. Any disbursing officer of the Navy Department or Marine Corps, who is serving afloat or who is assigned to duty outside the continental limits of the United States, or at places far remote from depositaries of public moneys, may when authorized by the Secretary of the Navy keep at his own risk such

moneys as may be intrusted to him for disbursement. Quarterly reports shall be made by the Secretary of the Navy to the Secretary of the Treasury, Division of Bookkeeping and Warrants, showing so far as possible the names and stations of the disbursing officers so authorized to keep moneys at their own risk, the amounts which they are authorized to keep, and the amounts so kept. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

3003. Under the provisions of the above paragraph any disbursing officer of the Paymaster's Department of the United States Marine Corps when ordered to or while on expeditionary or other foreign duty outside the continental limits of the United States, or when stationed at places within the limits of the United States far removed from public depositaries, may keep, at his own risk, in the hands of himself or those of his deputy, such moneys as may be intrusted to him for disbursement, provided that at no time should such funds exceed what would probably be required by him for disbursement for a period of three months. The quarterly reports to the Secretary of the Treasury required by paragraph 1 (c) of Treasury Department Circular No. 195, January 24, 1921 (par. 3002 of this Manual), will be rendered by the Paymaster, Marine Corps, upon receipt of the accounts at the close of each quarter.

3004. Checks issued to obtain cash as provided in the preceding paragraph will show under "Object for which drawn": "Cash to hold at own risk, authority paragraph 3003, Paymaster's Manual, United States Marine Corps."

3005. When currency is being obtained the utmost care will be exercised to guard against loss. Currency will invariably be handled in regulation money bags, except when coin received is too bulky to be thus carried. When obtaining money an officer should invariably carry a firearm. When currency is being transported to a ship by boat a line with a buoy attached will be made fast to the bags or other containers. In the field, or elsewhere when necessary, a guard will be placed over the money to insure its safekeeping during the absence from the office of the disbursing officer and his office force.

3006. Currency in hand will be kept by the disbursing officer in a safe, the combination of which will be known only to himself. A limited amount of currency may be turned over to the pay clerk for making current daily disbursements as the paymaster's deputy, which will be kept in a separate safe, the combination of which will be known only to the clerk. The money so turned over will be covered by a receipt, which will be kept in the disbursing officer's personal custody. The balance in the possession of the clerk will be frequently verified by the disbursing officer.

3007. Every officer of the Paymaster's Department handling cash will keep a general cash book, in which will be entered every transaction involving cash (receipts and expenditures) in his official account. The book will be posted daily and will be balanced on the last day of every month.

3008. Cash on hand in the cases of all disbursing officers (or their deputies) of the Paymaster's Department at the close of business on the last day

of each month will be verified by a disinterested commissioned officer detailed for that duty by the commanding officer, or if none be available the commanding officer will himself perform the duty. The verifying officer will certify in his own handwriting on the face of the account current in the space provided therefor the amount of cash on hand. He will also fill out in his own handwriting and personally forward to the Paymaster, United States Marine Corps, at Headquarters, the certificate contained in N. M. C. 745, P. M. In verifying the cash in hands of deputies two original signed copies of N. M. C. 745 will be made out and certified, one copy being mailed direct to the Paymaster, Marine Corps, at Headquarters, and the other mailed direct to the disbursing officer whom the deputy represents.

3009. All foreign money received will, in the absence of instructions to the contrary, be charged to and paid out by disbursing officers at the legal valuation fixed by the Secretary of the Treasury, and published on the first day of each quarter. (See R. 1778–d.)

3010. Immediately upon receipt of notice of the change in rate the disbursing officer will prepare a suitable conversion table showing the foreign money and its equivalent in United States currency, and furnish each officer submitting a pay roll with a copy of the same.

3011. Payments made in foreign money on individual receipts will show in the body of the receipt the foreign money so paid, in words and figures, and at the bottom of the receipt its value in United States currency and the rate of exchange. On pay rolls the amount of foreign money will be permanently shown (typewritten) in figures, preceded by the symbol of the currency used, in the column "Due and paid," immediately above the United States currency equivalent. In no case, however, will the full account be stated in foreign money on individual vouchers or pay rolls.

3012. Under "Paymaster's statement" on pay rolls the total amount of foreign currency paid will be stated. The rate of exchange will also be shown.

3013. For the verification of credits or debits claimed by disbursing officers on account of gains or losses on exchange due to changes in value of foreign currency, an inventory, reported in duplicate, will be made of such foreign currency on hand at the close of the day preceding the day the change becomes effective by an officer designated by the commanding officer for that purpose. (See R. 1868–7.)

3014. The original of this inventory report will accompany the disbursing officer's monthly returns to the Paymaster, United States Marine Corps. Foreign money on hand at the end of the month will also be verified, certified, and reported, as provided in paragraph 3007 of this Manual.

3015. The following instructions issued by the Bureau of Supplies and Accounts (S. and A. Cir. Letter 128—1920) under date of October 27, 1920, will be strictly complied with in disposing of unexpended foreign currency, viz:

"* * * 3. It is directed that particular care be exercised to the end that no more foreign currency be procured than can be used or transferred prior to the departure from the country in which such currency is current. Where, however, it is impossible to prevent the accumulation of a surplus, such surplus will be disposed of prior to leaving the country in the manner prescribed below:

"4. Obtain proposals in writing from three or more reputable banks and, from the consular officer, a certificate to the effect that the rate offered by the highest bidder is, in his opinion, fair and reasonable; then make award to the highest bidder. File with the account current, on which the sale is reported, the proposals and the consular certificate.

"5. If the foreign currency is sold for United States currency, only the loss or gain by exchange should appear on the account current. If the highest bidder is unable to pay in United States currency, obtain a draft drawn on some reputable bank in the United States, preferably New York City, payable to the order of the Treasurer of the United States at face value, and forward it to that official requesting deposit to "General account of advances," with credit to your personal account, but not to your checking account. Where a draft is secured, an expenditure will be shown on the account current of the amount of the draft, as a deposit with the Treasurer of the United States, the loss or gain by exchange will be shown separately.

"6. Immediately upon making a sale as described above, submit full report, in letter form, to S. and A. stating all attending circumstances, with particular reference to the reasons for having foreign currency on hand, which had to be disposed of by sale.

"7. It will be seen from the above that it is contemplated that no foreign currency will be brought to the United States. Where, however, foreign currency is brought to the United States, request should be made of S. and A. as to disposition, stating fully the reasons why it was necessary to bring such currency to the United States.

DEAD MEN'S ACCOUNTS.

3100. When a man dies his accounts should be closed to include the date of death, on Form N. M. C. 90 (statement closing account for settlement), which should be forwarded to the paymaster having the accounts. Under "Remarks" should be stated the date, place, and cause of death, whether or not in the line of duty, and any other data necessary to enable the paymaster receiving the statement readily to verify the balance as shown.

3101. This form should be prepared as in cases of men for discharge, the reverse being filled out to show the complete service record, etc.

3102. If any will is left by the deceased the same should be forwarded to the paymaster concerned for further transmission to the General Accounting Office.

3103. The balance due on account of clothing, as shown in the certificate of the officer in charge of clothing, Form N. M. C. 146, should not be incorporated in N. M. C. 90 (statement closing account for settlement), but the N. M. C. 146 should be forwarded with it.

3104. In transferring accounts of deceased enlisted men, the assistant paymaster or special disbursing agent concerned will forward to the General Accounting Office, via the Paymaster, Marine Corps, detailed statement of account (N. M. C. 43, P. M.), in duplicate, which should show under "Remarks" the date of enlistment or reenlistment and other pertinent data. This statement should be accompanied by statement of clothing account (N. M. C. 146), together with "will" and deposit record book, if any.

Neither deposits and interest or clothing undrawn will be incorporated in the account, but "Remarks" should show in the case of deposits the book number and the total amount on deposit.

3105. Upon the death of a person having an allotment the commanding officer should immediately notify the paymaster concerned in order that the allotment may be stopped.

3106. On the death of an allottee before payment or issuance of check, the amount reverts to the allotter and does not become a part of the allottee's estate. (MS. Comp. Dec., 14, 372, Aug. 2, 1900.)

3107. The one year's pay due an officer, wholly retired, who dies before payment is made, becomes an asset of his estate, and is payable by the Auditor for the Navy Department to his legal representatives. (7 Comp., 404, Feb. 7, 1901.)

3108. If a person who has an allotment dies before the sum allotted is in the possession of the allottee, the allotment is not payable, but becomes a part of the estate of the deceased and is subject to the control of his legal representatives. (10 Comp., 208, Aug. 27, 1903.)

3109. Money due from the United States on account of the service of a deceased officer or enlisted man will not be paid to an administrator who has no interest, either as heir or creditor or representing heirs or creditors, in the estate of the deceased officer or enlisted man. If there are no heirs or creditors living, the money will remain in the Treasury. (20 Comp., 740, Apr. 8, 1914.)

3110. Pay and allowances of deceased persons are subject to claim on the General Accounting Office, not being payable by a paymaster.

3111. If any of the effects of a deceased person are perishable and deteriorating, they shall be immediately sold at auction, the proceeds of which shall be disposed of in the same manner as other money found in his effects.

All moneys, articles of value, papers, keepsakes, and other similar effects shall be forwarded to the legal representative or, in default of such, the heirs at law of the deceased. Should it be impossible to ascertain the existence of the legal representative or heirs at law, the moneys and articles mentioned and other similar effects shall be sent to the Major General Commandant of the Marine Corps for safe-keeping. Should the above-described property be unclaimed for a period of two years after the death of the owner thereof, all articles and effects so deposited shall be sold at auction to the highest bidder, and the proceeds of such sale, together with the moneys above mentioned, shall be deposited in the Treasury to the credit of the Navy pension fund. If at any time during the two years such above-described property is in the custody of the naval authorities the executor or legal representative of the deceased person should apply for his effects, all shall be delivered to him. (Act Mar. 29, 1918, 40 Stat., 490; Bu. Nav. N–640–MLB–2704–88, May 26, 1919.) (R. 908 (627).)

3112. Hereafter, in the settlement of the accounts of deceased officers or enlisted men of the Navy and Marine Corps, where the amount due the decedent's estate is less than five hundred dollars and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs in the following order of precedence: First, to the widow; second, if the decedent left no widow, or widow be dead at time of settlement, then to the children or their issue, per stirpes; third, if no widow or descendents, then to the father and mother in equal parts, provided father has not abandoned support of his family, in which case to the mother alone; fourth, if either the father or mother be dead, then to the one surviving; fifth, if there be no widow, child, father, or mother at the date of settlement, then to the brothers and sisters and children of the deceased brother and sister, per stirpes: *Provided*, That this act shall not be so construed as to prevent payment from the amount due to the decedent's estate of funeral expenses, provided a claim therefor is presented by the person or persons who actually paid the same before settlement by the accounting officers. (Sundry Civil Act May 27, 1908; Bu. Memo. 116, p. 1614.)

3113. "The accounting officers of the Treasury will not undertake to distribute the amounts due from the United States to the estate of a deceased

officer or enlisted man in cases where there is a contest between heirs or where creditors prior to the date of settlement present claims showing indebtedness to them on the part of said decedent; and where, as in this case, settlement is made in favor of the father of a deceased enlisted man for the entire amount due, with full knowledge that there are adverse claims equal to the sum paid, the same should be disallowed and proper settlement made only on the application of a duly appointed legal representative of the soldier's estate." (24 Comp., 437, Feb. 1, 1918.)

3114. "In the absence of affirmative evidence of adoption in substantial compliance with the requirements of law, a foster parent of a deceased officer or enlisted man of the Army is not entitled to receive the arrears of pay due said decedent." (25 Comp., 720, Apr. 2, 1919.)

3115. Under the provisions of section 301 of the act of October 6, 1917, in the case of an officer or enlisted man of the Army who dies in the military service on or after October 6, 1917, reimbursement by the Bureau of War Risk Insurance is authorized to any person who incurred or actually paid funeral expenses of such officer or enlisted man in a sum not exceeding $100, upon application therefor accompanied by the required proof. If the amount claimed exceeds $100, not to exceed $100 will be paid by the said bureau, and the remainder of the claim, if filed with the Auditor for the War Department prior to the settlement of the arrears of pay and allowances due the deceased soldier, will be allowed from such arrears, if any. (25 Comp., 16, July 11, 1918.)

3116. "The payment to a commanding officer of the pay due a deceased soldier and for which he had signed the pay roll is not an exoneration of the liability of the United States to said soldier and does not entitle the disbursing officer to credit." (26 Comp., 37, July 14, 1919.)

DEATH GRATUITY.

3200. That hereafter, immediately upon official notification of the death from wounds or disease, not the result of his or her own misconduct, of any officer, enlisted man, or nurse on the active list of the Regular Navy or Regular Marine Corps, or on the retired list when on active duty, the Paymaster General of the Navy shall cause to be paid to the widow, and if there be no widow to the child or children, and if there be no widow or child, to any other dependent relative of such officer, enlisted man, or nurse previously designated by him or her, an amount equal to six months' pay at the rate received by such officer, enlisted man, or nurse at the date of his or her death. The Secretary of the Navy shall establish regulations requiring each officer and enlisted man or nurse having no wife or child to designate the proper dependent relative to whom this amount shall be paid in case of his or her death. Said amount shall be paid from funds appropriated for the pay of the Navy and pay of the Marine Corps, respectively: *Provided*, That nothing in this section or in other existing legislation shall be construed as making the provisions of this section applicable to officers, enlisted men, or nurses of any forces of the Navy of the United States other than those of the Regular Navy and Marine Corps, and nothing in this section shall be construed to apply in commissioned grades to any officers except those holding permanent or probationary appointments in the Regular Navy or Marine Corps: *Provided*, That the provisions of this section shall apply to the officers and enlisted men of the Coast Guard, and the Secretary of the Treasury will cause payment to be made accordingly. (Navy act of June 4, 1920; see R. 1841–11.)

3201. Payment of the death gratuity will be made to the beneficiary, when authorized by the Paymaster General, United States Navy, by an officer of the Paymaster's Department, at Headquarters, Marine Corps.

3202. If the death of an officer or enlisted man of the Regular Army occurred on or after May 18, 1920, or shall hereafter occur, the increases in pay authorized by the act of May 18, 1920, 41 Stat., 601, for both officers and enlisted men, are to be included in computing the gratuity of six months' pay at the rate received by the officer or enlisted man at the time of death, which is payable to his wife, child, or children, or other designated dependent, as provided by the act of December 17, 1919, 41 Stat., 367; 27 Comp., 62, July 21, 1920.)

3203. Since the war risk insurance act of October 6, 1917 (40 Stat., 408), repealed earlier acts authorizing payment to the wife of an officer or enlisted man of the Marine Corps, of an amount equal to six months' pay at the rate received by said officer or enlisted man at the date of his death, and payment

of such gratuity was not again authorized for the Marine Corps until passage of the act of June 4, 1920 (41 Stat., 824), which was not retroactive, there is no authority to pay gratuity of six months' pay incident to the death of an officer or enlisted man of the Marine Corps who died subsequent to October 6, 1917, and prior to June 4, 1920. (27 Comp., 137, Aug. 9, 1920.)

3204. Death by drowning is death from "wounds or disease" within the meaning of the act of June 4, 1920, 41 Stat., 824, authorizing payment of six months' pay as death gratuity to designated beneficiaries of deceased officers and enlisted men of the Coast Guard upon official notice of death from wounds or disease not the result of their own misconduct. (27 Comp., 649, Jan. 22, 1921.)

3205. The following decisions rendered on death gratuity laws in effect prior to the current law (June 4, 1920) are applicable to the law now in effect.

3206. "In the event of the death of a person in the naval service in which the commanding officer does not approve of the assigned origin of the fatal illness or injury as given in the official report of death, it shall be his duty to indorse thereon his opinion and the reasons therefor, the report being then forwarded to the Bureau of Medicine and Surgery for consideration, comment, and recommendation, and for further transmittal to the department for final action. The right of the beneficiaries to the gratuity allowed by law shall then be based upon the final decision of the department."

3207. "In computing the six months' pay of an officer or an enlisted man of the Army who dies from wounds or disease contracted in the line of duty to be paid to his widow, or other person previously designated by him, under the act of May 11, 1908 (now act of Aug. 22, 1912), the compensation of every kind and character received by such officer or enlisted man at the date of his death, and which is pay as distinguished from allowances, should be included, including in the case of an officer the additional pay for foreign service, for aids-de-camp, and for acting commissary, and in the case of an enlisted man additional pay for foreign service, for horseshoer, marksmanship, gunner, extra duty, and for special ratings in the Coast Artillery Corps, such as gun commander, etc." (14 Comp., 851, June 8, 1908.)

3208. "An overpayment made to an officer or enlisted man during his lifetime, or any other debts due the United States by the deceased, can not be charged against the six months' gratuity." (Bu. Memo. 147, p. 2526; Comp. Dec., May 14, 1913.)

3209. "The rule that arrearages of pay are forfeited for fraudulent enlistment which has not been waived by the Government has no application to deprive the widow or designated beneficiary 'of any * * * enlisted man on the active list of the Navy and Marine Corps' of the six months' pay gratuity given by the act of May 13, 1908, when the fraudulent character of the enlistment is not discovered until after the death of the man." (15 Comp., 614, Apr. 12, 1909.)

3210. "Where an enlisted man of the Navy who has designated a beneficiary to receive the six months' pay gratuity as provided by the act of May 13, 1908 (35 Stat., 128), disappears at sea from the ship on which he is serving and is not afterwards heard of, the gratuity should be paid as designated if sufficient facts and circumstances are shown to convince the minds of reasonable men that the said enlisted man was drowned at sea while in the line of duty." (17 Comp., 528, Jan. 20, 1911.)

3211. "A private soldier died in the service from disease not the result of his own misconduct. The records of his company disclosed that he had designated a beneficiary for the six months' gratuity payable under the act of May 11, 1908 (35 Stat., 108), but failed to show the name of the beneficiary, and it did not appear that the soldier was survived by a widow. The last will of the soldier provided: 'It is my desire that all my belongings, both deposits and otherwise, go to my mother,' but did not give her name and address. *Held*, That if upon investigation the designation slip could not be found, or direct evidence as to the person designated could not be produced, the will should be taken as sufficient evidence that the person designated by him was his mother, and the six months' gratuity might be paid to her." (Army Bull. No. 5, Feb. 18, 1914; Comp. Dec., Jan. 3, 1914.)

3212. Payment of death gratuity is not authorized should there be no widow and no previously designated beneficiary. (14 Comp., 913, June 26, 1908.)

3213. "Payment of the six months' gratuity authorized by the act of May 13, 1908, should be made to the person intended by the designation, when such person can be ascertained, even though the address be erroneous and the name in part incorrect." (Bu. Memo. 98, p. 1032; Comp. Dec., Apr. 13, 1909.)

3214. In case of the death of the first designated beneficiary subsequent to the death of the enlisted man making the designation, but before the receipt by her of the six months' pay, payment of the said pay should be made to the second designated beneficiary. (Bu. Memo. 109, p. 1350; Comp. Dec., Mar. 12, 1910.)

3215. "Payment of the six months' gratuity pay provided by the act of August 22, 1912, is authorized to the designated beneficiary; and, where payment has never been reduced to the possession of said beneficiary, the right thereto does not survive to his heirs or personal representative, but lapses with his death." (Bu. Memo. 182, p. 3934; Comp. Dec., Apr. 13, 1916.)

3216. "In the absence of a writing by an enlisted man of the Army designating therein a beneficiary to receive the six months' pay as provided in the acts of May 11, 1908 (35 Stat., 108), and March 3, 1909 (35 Stat., 735), payment of same can not be made to the soldier's father upon an affidavit of another enlisted man that the deceased soldier had stated that in the event of his death his father was to receive all pay and allowances due him as provided by the act of May 11, 1908 (supra)." (17 Comp., 377, Dec. 6, 1910.)

3217. "An informal designation of a beneficiary to receive the six months' pay gratuity provided by the act of May 11, 1908 (35 Stat., 108), as amended by the act of March 3, 1909 (35 Stat., 735), has the effect of revoking a previous formal designation, provided the evidence shows with clearness and certainty that the deceased officer or enlisted man in his last illness intended to and did make a new designation, and that he did, as far as it was possible for him to do so, comply with the regulations established by the Secretary of War relating to designation of beneficiaries, and payment of said pay to the last beneficiary so designated is authorized." (20 Comp., 599, Mar. 6, 1914.)

3218. "The word *relatives* as used in the act of August 22, 1912 (37 Stat., 328), providing a six months' pay gratuity for a 'dependent relative' designated to receive the same by an officer or enlisted man of the Navy, includes relatives by affinity or marriage, and therefore a dependent stepmother, if designated, may be paid said gratuity." (19 Comp., 651, Apr. 10, 1913.)

3219. "Payment for six months' gratuity (deceased enlisted man) may not lawfully be made to any other person than a duly constituted guardian when the beneficiary is a minor." (Bu. Memo. 150, p. 2747; Comp. Dec., Aug. 6, 1913.)

3220. Where the facts disclose that, under the act of May 13, 1908 (35 Stat., 128), providing for the payment of six months' pay to the beneficiaries designated by officers and enlisted men of the Navy and Marine Corps who die from wounds or disease contracted in the line of duty, an enlisted man of the Navy designated, on the printed form furnished by the Navy Department for such purposes, his mother, and, 'in the event of the decease of the above-named beneficiary *prior* to my own death, I then designate as my beneficiary under the said act my sister,' and upon the death of the enlisted man a check for the amount due under the said act of May 13, 1908, supra, was sent to his mother, but was returned on account of the fact that the said mother had died *subsequent* to the date of the death of the enlisted man but before receiving payment, it is held that the mother died before the death of the enlisted man within the purview and meaning of said designation, which was that if the mother died before receiving said pay, it should be paid to the sister, and that such amount is now properly payable to said sister. (16 Comp., 595, Mar. 12, 1910.)

3221. "When a private in the Marine Corps designates his father as his beneficiary to receive the six months' pay under the provisions of the act of May 13, 1908 (35 Stat., 128), and makes no designation of an alternate beneficiary, and after the private's death his father dies before receiving the six months' pay gratuity, such pay can not be paid to the legal representatives of the beneficiary." (18 Comp., 660, Feb. 28, 1912.)

3222. "In administering the act of August 22, 1912, authorizing, under certain conditions, the immediate payment of six months' gratuity pay to the widows of deceased officers or enlisted men of the Navy, an exhaustive investigation as to the legality of the marriage is not generally necessary in a case

where there is but one claimant, but payment may be made upon evidence establishing, prima facie, the marriage status." (22 Comp., 406, Feb. 18, 1916.)

3223. "Where a beneficiary designated by an officer or enlisted man of the Navy to receive an amount equal to six months' pay under the act of August 22, 1912, dies after the death of the officer or enlisted man, without having received such amount, payment thereof may not thereafter lawfully be made to any person." (22 Comp., 524, Apr. 13, 1916.)

3224. When the Paymaster General of the Navy has authorized payment of the gratuity pay by the proper disbursing officer of the Marine Corps, such payment should be made by said officer immediately, as required by law, unless the authorization is for any reason revoked by the Paymaster General of the Navy before payment can be accomplished. (Letter Secretary of the Navy, 26543–148:5, May 29, 1916.)

3225. The act of August 22, 1912, relative to payment of so-called "death gratuities" to beneficiaries of officers or enlisted men of the Navy and Marine Corps, is applicable to the officers and enlisted men of the Naval Reserve Force, the Naval Militia, and the National Naval Volunteers who die while in the active service of the United States. (23 Comp., 729, June 12, 1917, and Bu-Memo. 196, p. 4274.)

3226. The gratuity of six months' pay authorized by the act of May 13, 1908, as amended, extends to every kind of pay (as distinguished from allowances) received by the officer or enlisted man at date of his death, and, accordingly, includes the additional pay provided by the act of May 18, 1917. (24 Comp., 287, Nov. 16, 1917.)

3227. The gratuity of six months' pay authorized under the act of May 11, 1908, as amended, is a pure gratuity and the right of the beneficiary to receive payment being personal it may not be transferred, assigned, or waived in favor of another. (24 Comp., 377, Jan. 4, 1918.)

3228. Designation by an enlisted man of the Marine Corps, having no wife or children, of a dependent relative as beneficiary to receive the six months' death gratuity authorized by the act of August 22, 1912 (37 Stat., 329), which remained in force only until October 6, 1917, when repealed by the war risk insurance act, is sufficient to entitle such beneficiary to the six months' death gratuity again authorized for the Marine Corps by the act of June 4, 1920 (41 Stat., 824), where the marine died on or subsequent to that date without having had an opportunity to again designate the same dependent relative or another as his beneficiary, and dependency of the beneficiary is clearly shown. (MS. Comp. Dec., Nov. 22, 1920; Nov. 9, 1920, Capt. E. O. Hopkins, U. S. Army.)

DEPOSITS.

3300. "Hereafter enlisted men of the Marine Corps shall be entitled to deposit their savings with the United States, through any paymaster, in the same manner and under the same conditions as is now or may hereafter be provided for the enlisted men of the Navy." (Act approved June 29, 1906; 34 Stat., 579.)

3301. "Any enlisted man * * * of the Navy may deposit his savings, in sums not less than $5, with the paymaster upon whose books his account is borne; and he shall be furnished with a deposit book in which the said paymaster shall note over his signature the amount, date, and place of such deposit; the money so deposited shall be accounted for in the same manner as other public funds and shall pass to the credit of the appropriation for 'Pay of the Navy,' and shall not be forfeited by sentence of court-martial but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased sailor, and that such amount shall be exempt from liability for such sailor's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same.

"SEC. 2. That for any sums not less than $5 so deposited for the period of six months or longer, the sailor on his final discharge shall be paid interest at the rate of 4 per centum per annum.

"SEC. 3. That the system of deposits herein established shall be carried into execution under such regulations as may be established by the Secretary of the Navy." (Act approved Feb. 9, 1889; Supp. R. S., 640; 25 Stat., 657.)

3302. Deposits will be received but once a month, viz, on the first day of the month, and will bear interest at 4 per cent per annum; but no interest will be paid on sums on deposit less than six months.

3303. In computing interest on deposits by enlisted men the date of deposit should be excluded and the date of discharge should be included. (16 Comp., 30, July 19, 1909; Bu. Memo. 101, p. 1218.)

3304. Deposits in cash or by checkage on pay rolls should be reported monthly on Form N. M. C. 437 (report of deposits, ashore), such reports to accompany pay rolls, a duplicate to be retained at the post. Deposit of marines paid by a naval pay officer should be reported monthly on Form N. M. C. 436.

3305. Where the marine's service record book shows no previous deposits, the word "New" should be entered after his name on Form N. M. C. 437 (report of deposits) upon which his initial deposit is reported to the paymaster.

3306. The report of deposits, rendered on the first day of the month, should include deposits made in cash on that day and those checked on the roll for the preceding month. Deposit by checkage on pay roll should be reported as of the first day of the following month.

3307. Deposits in cash should be forwarded by check (payable at par at the paymaster's station) with the report or deposited to the credit of the paymaster carrying the accounts in the nearest depository.

3308. No notation on pay rolls, either under "Remarks" or over the men's names, regarding "deposits" will be required, except upon first joining by transfer from other rolls or from another paymaster, when the word "Deposits," if any, will be noted over the name to indicate to the new paymaster that he should receive a deposit book in such a case. Otherwise checkage of the proper amount in the place and manner indicated under "Debits" on the pay roll will be sufficient.

3309. Prior to transfer, deposit accounts as shown in service record books should be verified by comparison with the retained copies of the report of deposits. (Form N. M. C. 436 or 437.)

3310. Commanding officers or noncommissioned officers in charge of marine detachments paid by naval pay officers should obtain from such pay officers the data necessary for them to render the report of deposits, Form N. M. C. 436, immediately after the first day of the month.

3311. Deposits by enlisted men of the Marine Corps serving afloat shall be made, reported, or closed on the same forms and in the same manner as provided for enlisted men of the Navy. The deposit record books of men transferred will be transmitted on the same forms and in the same manner as provided for enlisted men of the Marine Corps serving ashore.

3312. Commanding officers of marines afloat, or noncommissioned officers in charge of marine detachments, and commanding officers of marines at such stations as are paid by officers of the Supply Corps shall render monthly reports to the paymaster of the corps, on forms provided, as to sums deposited during the month by men of their command.

3313. Each commanding officer of marines, both ashore and afloat, shall cause to be entered in the Service Record Book of an enlisted man the date and, in figures, the amount of each deposit made by the man.

3314. Upon receipt by a supply officer afloat of a notice of transfer of marines having deposit accounts, he shall immediately transmit by letter, in duplicate, to the officer carrying the accounts of the ship or station to which the marines are transferred the deposit record book, such letter to show the number of the book, the name of the man, and the total amount of deposits to date in each case. The duplicate of this letter shall be receipted by the receiving officer and returned to the officer transmitting the same.

3315. A marine should not be permitted to start new deposit accounts within six months of expiration of enlistment. The deposit books of marines serv-

ing afloat should be transmitted with the same form and the same manner as are those of marines serving ashore; deposit books of deserters should accompany transfer accounts to the deserters' roll.

3316. When marines are transferred from ships to shore stations the deposit book should be transmitted by the supply officer to the paymaster carrying the man's account immediately upon notification of transfer. The commanding officer of the marine detachment is charged with the duty of notifying the supply officer of such transfer by furnishing him with a copy of "Report of transfers, N. M. C. 312." (Bu. Memo. 177, p. 3822.)

3317. Should a deposit book of a marine which has been opened be lost, the paymaster carrying the accounts of the man should so inform The Paymaster, Marine Corps, at headquarters, stating all the circumstances connected with such loss, and requesting that he be furnished with a statement showing the amount standing to the man's credit as having been deposited. Upon receipt of such statement the paymaster concerned should immediately open a new deposit book, giving it the same number as the original, and attach to it the statement received from The Paymaster, Marine Corps. The Paymaster, Marine Corps, will compare his record with that of the General Accounting Office, when practicable, before furnishing said statement, and will inform that office of the action taken.

3318. When a paymaster discovers that a deposit has been omitted from the record book by another paymaster, he should forward the book, if practicable, to that paymaster for the entry of the omitted deposit. If this be impracticable, he should obtain from the paymaster a letter authorizing the entry; then make the entry—signing the name of the other paymaster with his own thereunder in such manner as to indicate by whom the signature was made—the letter to be retained by the paymaster making the entry as authority therefor. (Bu. Memo. 171, p. 3601.)

3319. Deposits can not be repaid until final discharge. (Bu. Memo. 142, p. 2372.)

3320. The paymaster of the corps shall keep in an appropriate form a complete record of the deposit accounts of all enlisted men of the Marine Corps, to embrace amounts deposited, dates of deposits, and the paymaster of the Marine Corps or Navy with whom deposited.

3321. The paymaster of the Marine Corps and each assistant paymaster shall forward to the General Accounting Office monthly, with their accounts current, an abstract of all deposits (of which they have a record) appearing in the accounts for that month, with a list of names of depositors showing in each case the number of the record book, and the date and amount of deposit, carefully separating the deposits received in cash from those made by checkage on pay roll or voucher. Paymasters shall debit themselves only with the total of deposits received in cash; the deposits made by checkage involve no entries

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in their account current or cash account. The other officers of the paymaster's department of the Marine Corps shall furnish to the paymaster of the Corps a copy of their abstract of deposits, (N. M. C. 439), as soon as practicable after the first day of the month in which such deposits are made. This copy will under no circumstances be held until returns for that month are forwarded.

3322. Upon final discharge, the paymaster of the Marine Corps settling the account shall credit each depositor, in the final statements, with the total amount of his deposits, and also with the accrued interest thereon, to include the date of his discharge. The paymaster shall transmit the deposit record book to the General Accounting Office with his monthly account. Interest on deposits will be computed in the spaces provided therefor in the deposit record book, the total deposits and interest being entered in the proper columns immediately following the last entry in the book, which totals will in all cases correspond to the amount of deposits and interest as credited on final statements. The interest on the first deposit shall be computed from the date (not inclusive) of said deposit to the date (inclusive) of the second deposit and entered in the column for that purpose. The interest shall then be computed on the sum of the first and second deposits from the date (not inclusive) of the second deposit to the date (inclusive) of the third and entered in the appropriate column, and so on, adding to the amount of each deposit the sum of all previous deposits, and computing the interest thereon from the date (not inclusive) of such deposit to that of the next succeeding deposit or that of final discharge (inclusive); but no sum shall draw interest unless it has been deposited for a period of six months or longer.

3323. When the deposit book of a marine who is due for discharge at a shore station has not been received, or is lost, the paymaster settling the account of the man should request the Paymaster, Marine Corps, by wire if necessary, to furnish the required data to enable him to pay the deposits and accrued interest on the date of discharge.

3324. All deposits made prior to desertion should be withheld on final settlement, subject to claim on the General Accounting Office, unless the records show that the mark of desertion has been removed as having been erroneously made.

3325. In furnishing the account of a deserter from the deserters' roll, who has deposits, there will be noted in the deposit record book, if mark of desertion has been removed, "Mark of desertion of _____ (give date) removed, Major General Commandant, _____ (date)."

If mark of desertion is removed after furnishing account from the deserters' roll, or by the General Accounting Office, the above remarks will be entered by the assistant paymaster in charge of deposit record book, at that time.

In either of the above cases deposits and interest will be paid in full on discharge or reverting to inactive status.

3326. Enlisted men paid on Form N. M. C. 731 (pay and commutation voucher, enlisted men) should make deduction on such voucher for the amount deposited under the title "Less deduction for," at the time of its preparation by them. The rendition of Form N. M. C. 437 (reports of deposits) is not necessary in such cases.

3327. In preparing the "Abstract of deposits" (Form N. M. C. 439) all new depositors (i. e., those who are given a new deposit record book upon making their first deposit) should be indicated thereon by writing the date of current enlistment opposite their names in each case in the column "Pay roll."

3328. As the deposit record in the office of the paymaster is prepared solely for the carbon copy of Form N. M. C. 439, it is necessary that the copy be clear and distinct, all letters and figures being perfectly legible. To this end fresh carbon paper should be used, and changes or corrections should be carefully made on the carbon as well as on the original.

3329. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made. (Manual, Q. M. C., U. S. A., 1917, par. 1319.)

3330. The act of February 9, 1889 (25 Stat., 657), does not exempt deposits by enlisted men for liability for any debts the depositors might owe the Government. (Bu. Memo. 109, p. 1347; 16 Comp., 566, Mar. 2, 1919.)

3331. "An enlisted man having a deposit, who is detained beyond the term of his enlistment on account of sickness, not incurred in the line of duty, is entitled to interest on such deposit to the date of his final discharge." (Bu. Memo. 65, p. 127; Comp. Dec., July 13, 1906.)

3332. A soldier sentenced to confinement for a period beyond the termination of his enlistment is entitled to interest on his deposit to date of his discharge. (Cir. No. 96, N. D., 1909; Comp. Dec., Feb. 23, 1909.)

3333. Amounts due a post exchange can not be checked against deposits. (22 Comp., 538, Apr. 20, 1918.)

3334. A paymaster who fails to account for the deposit of an enlisted man is liable for both the amount of the deposit and the interest thereon as paid by the Government. (15 Comp., 534, Feb. 27, 1909.)

3335. Deposits and interest are payable only at the time of final discharge. A man who extends his enlistment is not entitled to be paid deposits until the expiration of the enlistment, i. e., until discharged. (19 Comp., 384, Dec. 28, 1912.)

3336. An enlisted man discharged for fraudulent enlistment is entitled to be repaid any amount he may have deposited in his fraudulent enlistment. (22 Comp., 538, Apr. 20, 1916; Comp. Dec., Nov. 7, 1916. See par. 3329.)

3337. Retired enlisted men of the Marine Corps on active duty may make deposits. (Auth. Sec. Navy, Dec. 15, 1917.)

3338. An enlisted man transferred to the Fleet Naval Reserve is entitled to repayment of deposits and interest at date of transfer. (Bu. Memo. No. 191, p. 4138.)

3339. Deposits made by enlisted men of the Naval Reserve Force, Marine Corps Reserve, National Naval Volunteers, and the Naval Militia on active duty will be repaid with interest on the date of detachment from said active duty. (Comp. Dec., July 3, 1917; Bu. Memo. No. 197, p. 4302.)

3340. An enlisted man furloughed for remainder of enlistment is entitled to repayment of deposits and interest at date of furlough. (See C. M. O. No. 209, 1919, p. 21.)

3341. Enlisted men of the Navy and Marine Corps temporarily warranted or commissioned under the act of May 22, 1917, being thereby, during the continuance of such appointment, discharged from service as enlisted men, are entitled to receive all pay and allowances due them as such, may legally be paid the moneys which they have on deposit at the time of being warranted or commissioned. (24 Comp. 179, Sept. 22, 1917.)

3342. Savings deposits of enlisted men of the Army and interest thereon are exempt, under the act of June 12, 1906, from liability for debts due to individuals, to meet à sentence of court-martial, imposing forfeiture of pay or allowance, and for the soldier's private debts, but are not exempt from all liability for debts due the United States. Allotments of all classes and war risk insurance premiums should be deducted from the soldier's pay, clothing money, and deposits on final statement in cases where such allotments, etc., are clearly shown to be debts due the Government. (25 Comp. 369, Nov. 12, 1918.)

DEPOSITS OF PUBLIC MONEY.

(See "Public money" and "Currency, domestic and foreign.")
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DEPUTY TO AN ASSISTANT PAYMASTER.

3400. Whenever the circumstances warrant, the Paymaster, Marine Corps, may, with the approval of the Major General Commandant, designate a commissioned officer or a pay clerk to act as a deputy to an assistant paymaster, upon the execution and filing of a "Stipulation and consent agreement" by the principal and his surety, and approval by the Secretary of the Navy, and the Secretary of the Treasury, authorizing the deputy to act on behalf of the principal and discharge all the duties required of him to be performed according to law.

3401. No checks will be drawn or money expended by said deputy until he has been duly notified that the "Stipulation and consent agreement" has been approved as indicated above.

3402. All payments by the deputy will be made in strict conformity to law and regulations, and such orders as may be issued from time to time to the assistant paymaster or deputy by the Paymaster, Marine Corps.

3403. The Paymaster, Marine Corps, will determine the amount of public funds to be retained by the deputy.

3404. A supply of blank checks will be furnished the deputy by the assistant paymaster and upon their receipt proper acknowledgment should be promptly made.

3405. All official checks drawn by the deputy should be signed in the following manner:

J. J. SMITH,
Captain, Assistant Paymaster, U. S. M. C.
By E. J. JONES,
Pay Clerk, U. S. M. C., Deputy.

3406. The official designation of pay clerks acting as deputies for assistant paymasters will be as follows:

Assistant Paymaster's Deputy,

_____.
(Location.)

3407. To the signatures of assistant paymasters' deputies on letters and other official papers, except checks, will be appended the following:

Pay Clerk, U. S. M. C.,
Deputy of _____, A. P. M., U. S. M. C.
(Name and rank.)

3408. All cash on hand at the end of each month should be counted and verified by a disinterested officer and reported on Form 745 P. M.. the original copy to be forwarded direct to the Paymaster, Marine Corps, and the assistant paymaster furnished such copies as he may desire. (See par. 3007.)

3409. Carbon copies of all vouchers, check stubs, etc., should be retained whenever practicable for the files of the deputy.

3410. The deputy is the representative of the assistant paymaster and the Paymaster's Department, and as such, will give assistance and advice in the preparation of officers' accounts, pay rolls, and all other matters pertaining to that department. He will at all times be energetic in the discharge of his duties and will, in a cheerful and willing manner, furnish such information to officers and enlisted men regarding pay, allowances, etc., as he may be called upon to give.

3411. The assistant paymaster concerned will issue such instructions as may be necessary to his deputy regarding details, as the handling of checks, forwarding of pay rolls and vouchers, accounting for cash collections and refunds, keeping of cash book and check stubs, and the making of full and complete reports to him of all the transactions of his (the deputy's) office.

3412. The following form of "Stipulation and agreement" will be used:

Whereas on January 1, 1920, John J. Smith, captain, assistant paymaster, United States Marine Corps, as principal, and the U. S. Fidelity & Guaranty Company of Maryland, a corporation of Baltimore, Maryland, as surety, executed to the United States a bond in the penal sum of $10,000.00, conditioned that the said John J. Smith, captain, assistant paymaster, United States Marine Corps, shall faithfully discharge all his duties as captain, assistant paymaster, United States Marine Corps, in the Navy of the United States, which bond was approved by the Secretary of the Navy on January 15, 1920; and

Whereas the said John J. Smith has designated and authorized Edward J. Jones, pay clerk, United States Marine Corps, to act in his place as captain, assistant paymaster, United States Marine Corps, and to discharge all the duties required according to law to be performed by said John J. Smith in respect to signing checks in the name of said John J. Smith, captain, assistant paymaster, United States Marine Corps, Washington, D. C., per his own name, drawn on the funds standing to the official credit of John J. Smith, captain, assistant paymaster, United States Marine Corps, with the Treasurer of the United States in his accounts, symbol No. 53000, and covered by said bond to the United States, bearing date of January 1, 1920:

Now, therefore, know all men by these presents: That the said John J. Smith, captain, assistant paymaster, United States Marine Corps, the principal obligor in the aforesaid bond, and the U. S. Fidelity & Guaranty Company of Baltimore, Maryland, hereby consent and agree to the designation by the said John J. Smith of the said Edward J. Jones, pay clerk, United States Marine Corps,

for the purpose and object specified in the aforesaid designation, and do hereby consent and agree to be and remain bound on the aforesaid bond of John J. Smith, captain, assistant paymaster, Marine Corps, for the acts done and performed, or to be done and performed, by the said Edward J. Jones, pay clerk, United States Marine Corps, under the aforesaid designation and authority as fully and to the same extent as if such acts were done and performed by the said John J. Smith, captain, assistant paymaster, United States Marine Corps, in his own proper person.

In witness whereof, the said John J. Smith, captain, assistant paymaster, United States Marine Corps, has executed this stipulation and consent agreement, and affixed his seal thereto, and the said U. S. Fidelity & Guaranty Company of Baltimore, Md., has, by its duly authorized officers, executed the same and caused its corporate seal to be affixed thereto, this _____ day of _____, 192__.

_____,
Captain, Asst. Paymaster, U. S. M. C.
U. S. FIDELITY & GUARANTY CO.,
By _____
NAVY DEPARTMENT,
Office of the Solicitor.

Approved _____, 192__.

_____,
Solicitor.

FORM OF AUTHORIZATION.

OFFICE OF THE ASSISTANT PAYMASTER,
U. S. MARINE CORPS,

_____, _____.
(Place.) (Date.)

Be it known that I, John Smith, captain, assistant paymaster, United States Marine Corps, New York, N. Y., having given bond to the United States in the sum of $10,000.00, which bond is dated June 1, 1921, and approved June 10, 1921, do hereby designate and authorize John Jones, pay clerk, United States Marine Corps, to act in my place as captain, assistant paymaster, United States Marine Corps, assigned to duty at the Marine Barracks, Navy Yard, New York, N. Y., and to discharge all duties required according to law to be performed by me as such captain, assistant paymaster, United States Marine Corps, in respect to signing checks in my name as captain, assistant paymaster, United States Marine Corps, drawn upon funds standing to my official credit with the Treasurer of the United States in my accounts, symbol No. 53300, assigned to me by

the Treasurer of the United States and covered by said bond in favor of the United States, dated June 1, 1921.

JOHN SMITH,
Captain, Assistant Paymaster,
United States Marine Corps.

Checks are to be signed in the following manner:

JOHN SMITH,
Captain, Assistant Paymaster, U. S. M. C.
By JOHN JONES,
Pay Clerk, U. S. M. C.

DESERTERS.

3500. Desertion defined: "Desertion" as distinct from "absence without leave" and "absence over leave" is defined as unauthorized absence with specific intent permanently to abandon the naval service or cancel the pending contract of enlistment. (See R. 1691.)

3501. "Absence without leave" and "absence over leave" shall be regarded by commanding officers as "desertion" when any one of the following conditions obtain, and the action to be taken in the case of such absentees shall be the same as that taken in the case of "deserters." (R. 1692.)

3502. In the case of "absence without leave" action shall be taken immediately upon the discovery of the fact of unauthorized absence if it is manifest that the absentee left the command with the intention not to return; if the intention of the absentee is not clearly manifest, then action shall be taken at the end of 10 days. (R. 1692(1).)

3503. In the case of "absence over leave" as indicated by failure to return to duty at the expiration of liberty or leave, combined with failure on the part of the absentee to communicate without delay with his commanding officer, giving reasons for unauthorized absence, action shall be taken at the end of 10 days. (R. 1692(2).)

3504. If any person in the Navy or Marine Corps becomes unavoidably separated from his ship by reason of shipwreck or any other circumstances except capture by an enemy, it shall be his duty to proceed at once to the nearest ship, fleet, or station and report himself to the officer in command. In the event of failure to do this he will be regarded as a deserter, and no claim for wages shall be allowed unless he proves to the satisfaction of the department that he was prevented by circumstances beyond his control (R. 1692(4).)

3505. In case of desertion from duty, the desertion shall date from the time the man leaves his duty; if from leave, the desertion shall date from the time such leave expired. (R. 1692(5).)

3506. When an enlisted man is declared a deserter his account will be closed by his commanding officer to include the date prior to desertion and a statement closing account for settlement (Form N. M. C., 90), in duplicate, at once furnished the paymaster, or paymaster's deputy, concerned. A copy of the clothing statement (Form N. M. C., 146) will accompany this form. However, no credit or checkage for clothing undrawn or overdrawn will be made. Both the face and reverse of Form 90 will be completed in every respect. "Remarks" will

show all data, not elsewhere stated, required to substantiate the balance shown; also the hour, date, and place of desertion.

3507. All money found among the effects of a deserter should be transmitted immediately to the paymaster having the accounts of the man and the amount thereof credited on the statement closing account for settlement (Form N. M. C., 90), proper notation being made under "Remarks."

3508. Should a deserter have an allotment, the paymaster having his account will at once be notified by telegraph or cable if necessary, in order that the same may be stopped without further payment.

3509. On receipt of a statement closing account for settlement (N. M. C. 90) in the case of a deserter, the assistant paymaster or other disbursing officer concerned will prepare the usual transfer pay account and forward the same to the Paymaster, Headquarters, United States Marine Corps, Washington, D. C.

3510. When effects of deserters are sold at a post, an account of such sale should be made on Form N. M. C. 504, in duplicate, where no cash is realized from the sale, and in triplicate where all or a portion of the articles are sold for cash, and the forms so prepared immediately transmitted to the paymaster having the accounts of the men, accompanied by the cash, check, or certificate of deposit. No copy of this form is necessary to file as a voucher with the pay roll upon which the checkage is made against the account of an enlisted man for articles purchased at such sales, but proper entry covering checkage should be made under "Remarks" on pay roll. In the first column the name and rank, date of enlistment or reenlistment, and date of desertion should be entered. The name and rank of purchaser should be entered in the column provided for that purpose, surname to the left. The articles sold should be itemized opposite the name of the purchaser. In the column "Total by individuals, cash and checked," enter the total amount of sales to be credited to each deserter, and not the total sold to individual purchasers.

3511. Sales should be made as early as practicable, invariably within five months of date of desertion.

3512. All accounts of deserters from the Marine Corps will be kept on a deserters' roll, at Headquarters, Marine Corps, Washington, D. C., and will remain open sufficiently long to allow the deserter a period of six months from date of desertion in which to return to the service. At the expiration of this period his account will be closed. The officer in charge of the deserters' roll will render quarterly accounts to the General Accounting Office in the usual manner.

3513. When a deserter surrenders himself or is delivered at a station he shall be taken up for pay from the date of his reception or the date of his return to military control. He shall be credited with pay, but no money shall be paid to him until his transfer account from the "deserters' roll" is received and the mark of desertion removed. Until the mark of desertion is removed or the case disposed of by court-martial or otherwise the word "Deserter" in red

ink will appear on pay rolls over his name. Expenses for his apprehension, transportation, and subsistence shall be paid on public bill and checked against his account. A notice of his return, together with a request for his account, shall be prepared, with all necessary information, and forwarded immediately to the Major General Commandant.

3514. (1) Hereafter the account of a deserter furnished from the deserters' roll will be transferred on regular transfer N. M. C. 40 or 41 P. M., the original and one copy being furnished the assistant paymaster charged with the settlement of the pay roll of the station or post where the deserters' account is to be taken up. The commanding officer of such station will be furnished a copy of said transfer by the Paymaster, Marine Corps.

(2) If the mark of desertion has been removed as having been erroneously entered prior to date of transfer from the deserters' roll, any balance that may be due and unpaid will be transferred instead of being checked subject to claim on the General Accounting Office.

(3) In case of removal of the mark of desertion subsequent to furnishing the account from the deserters' roll, request for credit N. M. C. 301 P. M. will be furnished the Assistant Paymaster carrying the man's account at the time.

(4) In case of the removal of the mark of desertion after the balance has been checked, the latter may be adjusted if the account is carried on the rolls of the assistant paymaster who made the checkage or by usual request for credit.

(5) In all cases of the removal of the mark of desertion the number and date of the Major General Commandant's letter removing the mark of desertion should be shown on the pay roll where credit appears, if taken up from the General Accounting Office, and on N. M. C. 301 P. M. where credit is requested.

(6) For repayment of deposits made prior to date of desertion, see heading "Deposits." (P. M. Marine Corps letter #54,362, Apr. 21, 1920.)

3515. Checkages of the amount of the reward offered should be noted on pay rolls, a certificate to this effect being made on the face of the vouchers covering the reward before their transmittal to the disbursing officer of the Quartermaster's Department. Checkage should also be noted on the pay rolls of all amounts expended by the Government incident to the apprehension and return to the barracks of the deserter, including medical examination, transportation, subsistence, telegrams, etc., and the officer noting these checkages on the pay rolls should notify the Quartermaster, Marine Corps, to the end that the proper appropriation may be reimbursed.

3516. "For the purpose of determining the rights of the soldier to receive pay and allowances for past services, the fact of desertion need not be established by the findings of a court-martial." (U. S. *v.* Landers, 92 U. S., 77, S. A. M., 55.)

3517. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment. (P. M. G., Army, Jan. 27, 1868, 4850, E. B.)

3518. A deserter is again in service from the date of his delivery to proper military authority, and can not be deprived of his pay and allowances from that date by an Executive order, but only by sentence of court martial. (3 Comp., 676, June 11, 1897.)

3519. "Desertion is willful absence from the service without leave and with no intention of returning, and forfeits all pay and allowances including retained pay accrued at the date of desertion." (4 Comp., 279, Nov. 30, 1897.)

3520. "The Secretary of the Navy has no authority to remove the charge of desertion standing on the rolls against an enlisted man so as to relieve him from forfeitures incurred by the act unless such entry is found by him to be erroneous in point of fact." (4 Comp., 279, Nov. 30, 1897.)

3521. "A soldier who had been apprehended as a deserter, and who, without having been restored to duty, was discharged without trial, by reason of desertion, is not entitled to arrears of pay or travel pay so long as the fact of desertion appears on the records." (9 Comp., 517, Mar. 30, 1903.)

3522. "The officer in charge of the deserters' roll should in the case of a marine who has overdrawn his clothing account, include such amount in statement of his account." (Bu. Memo. 47, p. 475; Comp. Dec., Jan. 28, 1905.)

3523. "A soldier who, after his term of enlistment has expired, is arrested for desertion and sentenced by a court-martial to imprisonment is not, during the period of his arrest and confinement, in the performance of actual military service or making good time lost in desertion as contemplated by the forty-eighth article of war, and is not for that period entitled to pay or clothing." (12 Comp., 592, Apr. 7, 1906.)

3524. "An error of $10 was made in computing the pay due a marine on November 30; on December 12 he was paid $10 in excess of the amount due on November 30; on December 13 he deserted. Under these conditions it is proper for the paymaster to take credit for the amount of pay accrued to the deserter during the period December 1 to 12." (Bu. Memo. 86, p. 636; Comp. Dec., Apr. 23, 1908.)

3525. If the judgment of a court-martial (i. e., the approved findings of the court) is based on the fact that the accused did or did not desert, said judgment should be followed by the Pay Department. (15 Comp., 661, Apr. 28, 1909.)

3526. When the findings of a court (either guilty or not guilty) in the case of a marine charged with desertion are disapproved by the reviewing authority, and it is not clear from the order promulgating the action of the court that the marine was or was not a deserter, the paymaster should submit the case to The Paymaster, Marine Corps, for proper action, toward ascertaining the true facts. However, if the disapproval of the reviewing authority is based upon some technicality of law, or it is apparent from his remarks that the findings of the court are fully justified by the evidence, the paymaster should, in making payment, follow the findings of the court, treating the marine as a deserter in

fact if the findings are guilty, or as an absentee without leave if the findings be not guilty. If the disapproval of the reviewing authority is based upon the fact that in his opinion the testimony or evidence shows that it was or was not the intention of the accused to desert, the paymaster should follow the action of the reviewing authority, treating the soldier as a deserter in fact in the event that the disapproval is of a finding "not guilty" and as an absentee without leave if the disapproval be of a finding of "guilty." (12 Comp., 320, Dec. 2, 1905; 15 Comp., 661, Apr. 28, 1909; Op. J. A. G., Army, Nov. 9, 1909.)

3527. "When enlisted men of the Navy have been tried and acquitted by court-martial of the charge of desertion, such acquittal is also an acquittal of absence without leave, and the pay department and accounting officers should follow the judgments in such cases and consider such enlisted men as being in a pay status during the period wherein they were charged with desertion." (16 Comp., 480, Jan. 26, 1910.)

3528. An ordinary seaman was convicted of desertion, but his account was not transferred to the deserters' roll nor was the balance due at date of desertion checked; he was later paid (at time of transfer to another ship) an amount including this balance. As all pay and allowances due at date of desertion are forfeited, it is decided that payment of such balance was illegal and that the pay officer who made it is responsible. (Comp. Dec., Feb. 26, 1914; Bu. Memo. 157, p. 3008.)

3529. "The expense of transporting a deserter to his proper station, or to his place of trial, and which should be charged against him, includes not only the cost of transportation proper but also the subsistence of both himself and of his guard (Dig. Op. J. A. G., Army, 1912, p. 407a), but the charge on account of subsistence of the guard should be limited to the amount by which the subsistence or commutation of subsistence furnished him exceeds the cost of his subsistence at his proper station." (26–423, J. A. G., Army, Mar. 26, 1914.)

3530. Payment of a reward for the delivery of a deserter to the naval authorities is not authorized where no reward was offered prior to such delivery. However, in such a case the necessary expenses incurred in such delivery by the person making the same may be paid if approved by the proper administrative authority. (20 Comp., 767, Apr. 29, 1914.)

3531. Payment of necessary expenses to a civil officer for the delivery of a deserter to the naval authorities should not include any compensation to such officer, either by way of payment for time consumed or otherwise. Decision in 20 Comp. Dec., 767, cited. (21 Comp., 146, Sept. 11, 1914.)

3532. An enlisted man convicted of desertion forfeits by law all pay due him on the date of desertion. He is, however, entitled to pay, except such part thereof as may be subject to checkage by sentence of a court-martial, from the date he returns to the service, whether or not the mark of desertion has been removed. (Comp. Dec., Dec. 19, 1914; Bu. Memo. 166, p. 3472.)

3533. A civil officer to whom a deserter voluntarily surrenders and who delivers said deserter to the proper authorities is entitled to reimbursement for expenses incurred in such apprehension and delivery. (Comp. Dec., July 4, 1916; Bu. Memo. 179, p. 3862.)

3534. An enlisted man of the Navy found guilty of desertion and sentenced by general court-martial, which sentence is mitigated and he is returned to the service on probation prior to the outbreak of the war, is entitled to receive any pay which may accrue to him the same as if the mark of desertion did not stand against his name. (Comp. Dec., Nov. 7, 1917; Bu. Memo. 201, p. 4434.)

3535. (*a*) Where an enlisted man of the Marine Corps who deserted therefrom in time of peace and subsequently returned to his organization, which was then in France, operating under the Army and subject to Army regulations, was restored to duty without trial, the date of return being within two years after the expiration of enlistment, such restoration to and acceptance of duty is a constructive reenlistment or extension of enlistment, and credit for pay should be allowed from the date of return to military control.

(*b*) Where a constructive reenlistment takes place by the continuance of an enlisted man in the service after desertion, credit for the continuous service increase of pay is not acquired until the enlisted man has made up the time lost through desertion or other unauthorized absence. (25 Comp., 881, May 17, 1919.)

3536. An enlisted man of the Navy found guilty of desertion in time of war by court-martial and sentenced to confinement, certain forfeitures of pay, and dishonorable discharge, may be retained in the service subsequent to approval of the sentence for the purpose of receiving the punishment imposed, and is entitled during the period covered by his contract of enlistment to all pay accruing from date of apprehension not forfeited by the court-martial sentence, also to the benefits of a compulsory class "A" allotment under the war risk insurance act. (26 Comp., 1019, June 12, 1920.)

3537. The action of the Secretary of the Navy in condoning the offense of desertion of an enlisted man upon surrender and extension of enlistment and in removing the mark of desertion from the records, except when erroneously made, does not alter the fact that desertion actually took place nor authorize refund of the pay and allowances forfeited by reason thereof. (27 Comp., 46, July 14, 1920.)

3538. In absence of sentence by court-martial to confinement and forfeiture of pay, a deserter from the Navy upon his return to duty and assignment to a hospital for treatment is entitled to pay computed upon the base pay prescribed by act of May 18, 1920 (41 Stat., 602), from the date of his return, if after January 1, 1920, to date his enlistment was due to expire, and at the same rate thereafter to and including the date of his actual discharge. (27 Comp., 541, Dec. 13, 1920.)

3539. Where an enlisted man of the Army charged with desertion is found by court-martial not guilty, or the finding of guilty has been disapproved by the reviewing authority, without in either case finding him either specifically or by inference guilty of the lesser offense of absence without leave, his civil or contractual obligation is still open to administrative determination, and if it be administratively determined that he was absent without leave he should lose pay for the period of unauthorized absence and be charged with the necessary transportation costs of returning him to his command or station. (27 Comp., 675, Feb. 1, 1921.)

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DISCHARGED ENLISTED MEN.

3600. "That it shall be the duty of the commanding officer of any fleet, squadron, or vessel acting singly, when on service, to send to an Atlantic or to a Pacific port of the United States, as their enlistment may have occurred on either the Atlantic or Pacific coast of the United States in some public or other vessel, all petty officers and persons of inferior ratings desiring to go there at the expiration of their terms of enlistment, or as soon thereafter as may be, unless, in his opinion, the detention of such persons for a longer period should be essential to the public interest, in which case he may detain them, or any of them, until the vessel to which they belong shall return to such Atlantic or Pacific port. All persons enlisted without the limits of the United States may be discharged, on the expiration of their enlistment, either in a foreign port, or in a port of the United States, or they may be detained as above provided beyond the term of their enlistment; and that all persons sent home, or detained by a commanding officer, according to the provisions of this act, shall be subject in all respects to the laws and regulations for the government of the Navy until their return to an Atlantic or Pacific port and their regular discharge; and all persons so detained by such officer, or reentering to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, shall in no case be held in service more than 30 days after their arrival in said port; and that all persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge therefrm, shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition of one-fourth of their former pay: *Provided*, That the shipping articles shall hereafter contain the substance of this section." (1422 R. S.)

3601. Marines serving within the United States shall be discharged as follows:

Upon expiration of enlistment or extended enlistment.

For undesirability, inaptitude, or unfitness.

For physical or mental disability (disability to be determined by a board of medical survey).

Furlough for remainder of enlistment in lieu of discharge by purchase (act Aug. 29, 1916; see R. 1686–4).

In pursuance of the sentence of a court-martial. (See R. 582 (1).)

3602. A marine may be discharged from a ship on a foreign station as follows:

In pursuance of a sentence of a general court-martial, in which case a transcript of the sentence shall be forwarded to the major general commandant of the Corps.

At the expiration of the man's term of enlistment or extended enlistment, upon order of the commanding officer of the ship.

In the latter case the discharge shall be made only on the marine's written request, and upon his executing an agreement in writing to waive all claims to consular aid and to transportation to the United States. In all cases mentioned in this paragraph the discharge shall be issued by the commanding officer of the ship and the staff returns shall be forwarded to the commandant of the corps after discharge. (See R. 582 (7).)

3603. In cases where the discharge is to be issued by an officer other than the marine's immediate commanding officer, such as the Major General Commandant of the corps or the brigade commander, the staff returns, with information as to the cause of discharge, shall be forwarded to the commanding officer a sufficient time in advance to enable him to have the accounts settled and the discharge prepared and forwarded for delivery at the proper time. Where the discharge is to be issued by the marine's immediate commanding officer, such as the commanding officer of a post or ship, such officer shall cause the officer or noncommissioned officer having the clothing account to certify to the officer having the pay account, on the form provided for that purpose, a statement of the clothing account in order that the latter officer may make a full statement of the man's account. Every officer who issues a discharge shall report to the commandant of the corps the cause, place, and date of discharge, and forward the staff returns to him after discharge. (R. 582 (8).)

3604. "For furlough without pay and allowances for unexpired portion of enlistment in time of peace," see subject "Furlough without pay."

3605. The date of expiration of enlistment for persons serving during minority shall be the day next preceding that on which they attain their majority; for a two, three, or four years' enlistment on the day of the month next preceding the second, third, or fourth anniversary of the date on which enlisted. (R. 1687.)

3606. Immediately a man is recommended for discharge, a statement closing account for settlement (N. M. C. 90) should, except where the man is carried by a naval paymaster, be submitted by the officer keeping the pay rolls, to the proper paymaster of the corps, in which statement there should be credited or debited the amount then due or overdrawn on account of clothing. A settlement of the clothing account on N. M. C. 146, certified by the post quartermaster, or other officer keeping the clothing account, supporting this sum, must accompany N. M. C. 90. Where accounts of marines on sea or shore duty are carried by naval pay officers, N. M. C. 90 and N. M. C. 146 (original copy), prepared as above indicated, but extended to include the date of discharge, should be furnished such pay officers, together with a copy of the order authorizing or directing the discharge.

3607. The account of a man recommended for discharge will be extended on the pay roll (should the month expire prior to discharge), but in no case will payment to him be made before final settlement.

3608. Recommendations for discharge should be noted on N. M. C. 90 under "Remarks" as follows: "Recommended _____, 19__, for discharge for cause above stated." The cause for discharge should be fully stated in the space provided therefor, e. g., "Expiration of enlistment;" "Report of medical survey, disease or injury due (or not due) to own misconduct);" "Recommendation of commanding officer, as undesirable, for inaptitude;" "Upon settlement of accounts," etc.

3609. Where the balances include extra compensation for special details (such as cooks, messmen, signalmen, etc.), a notation should be made under "Remarks," showing the date to which the detail will continue, e. g., "-The detail as _____ will continue until date of discharge (or until _____).

3610. On the reverse of the form in spaces provided should be shown the complete service record of the man (including arm of service for each enlistment), all absences without leave, or on account of intemperance, etc.; numbers and dates of good-conduct medals and bars, and the number and date of orders evidencing qualifications as marksmen, sharpshooter, or expert rifleman, distinguished service cross, distinguished service medal, Navy cross, and medal of honor (or bar or other suitable device, emblem, or insignia issued in lieu thereof), with the dates of distinguished acts or services and dates of awards.

3611. Entries on Form N. M. C. 90 of date and place of acceptance should be made direct from the service record book to insure accuracy, and where men enlisted at barracks the fact will be stated. After the transmittal of the staff returns to the Major General Commandant for discharge the place of duty of the man should not be changed except in cases of emergency, such cases being immediately reported by telegraph to the Major General Commandant, and the pay officer carrying the account notified.

3612. Checkages for indebtedness to a duly authorized post exchange may be made against an enlisted man on discharge only after all indebtedness to the United States has been settled and checkages for absence without leave, etc., have been made; but no checkage on account of a post exchange should be made on discharge against a man's travel allowance or where the same would result in an overpayment. Personal collections of amounts due the exchange of the command where the discharge is effected should invariably be made from the men in cash by the post exchange officer at the time of final settlement; but where the men have joined by transfer just prior to discharge and are in debt to other exchanges as shown by their service record books the amount thereof, together with the name of the exchange to which the money is due, must be noted on Form N. M. C. 90, statement closing account for settlement, for collection through the proper paymaster. The acknowledgment of the man's indebtedness to the particular exchange should be procured in such cases in the

form of chits or other evidence of indebtedness and should accompany Form N. M. C. 90 when transmitted to the paymaster.

3613. A copy of the order authorizing or directing the discharge or furlough should be furnished in the following cases:

(*a*) Furlough for the remainder of enlistment, in lieu of discharge by purchase.

(*b*) Discharge upon recommendation of medical survey.

(*c*) Reenlisted marines discharged for any cause except upon expiration of enlistment.

NOTE.—Held by the Navy Department that an enlisted man of the Army who enlists in the Marine Corps for the first time upon the termination of an enlistment in the Army is not a reenlisted marine within the meaning of paragraph 4154 (7) Navy Regulations, 1913. (See R. 582(6).) (Letter N. D. 26516–144: 53, Apr. 12, 1916.)

3614. The amount of mileage to be paid on final settlement in cases of men entitled to travel allowance on discharge should be determined by the paymaster concerned, upon the data contained in Form N. M. C. 90.

3615. When, from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge. (Digest, Second Comp. sec. 1290, ed. 1869.) Note.—The final statements must show cause of retention.

3616. A soldier detained in service after expiration of enlistment for trial for offense committed prior to such expiration is entitled to pay to the date of actual discharge (subject to all proper stoppages) though held awaiting trial and finally convicted. (Vol. 2, Digest, Second Comp., sec. 833, May 24, 1882.)

3617. "An enlisted man remains in service until receipt of his discharge, or until such action is taken as will render him legally chargeable with notice thereof, notwithstanding the expiration of his term of enlistment during absence on furlough granted at his own request." (2 Comp., 94, Aug. 31, 1895.)

3618. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities, and to allowances, including travel pay. (Comp., Dec. 15, 1902; P. M. G., 33840.)

3619. A soldier apprehended as a deserter from a fraudulent enlistment, who was then discharged for mental incompetency, is entitled to pay from date of apprehension and to travel pay. (MS. Dec. Comp., Apr. 10, 1903.)

3620. An enlisted man was sentenced to confinement for two years with loss of pay and then to be dishonorably discharged, and was held at the insane hospital for some time after expiration of the two years: He is entitled to pay from date of expiration of term of confinement to date of discharge, his term of enlistment not having expired. (13 Comp., 409. Dec. 19, 1906.)

3621. "A soldier held as a court-martial prisoner awaiting dishonorable discharge is not entitled to pay and allowances between expiration of enlistment and date of dishonorable discharge." (14 Comp., 22, July 17, 1907.)

3622. A soldier discharged without honor on account of imprisonment under sentence of civil court is not entitled to pay or allowances after date of arrest or to travel pay. (14 Comp., 116, Aug. 31, 1907.)

3623. The period of detention beyond the expiration of the term of service of an enlisted man of the Navy undergoing treatment in a hospital, is to be considered as for the convenience of the Government, and the enlisted man is entitled to pay to and including the date of his actual discharge. (26 Comp. Dec., 128, modified.) (26 Comp., 447, Dec. 4, 1919.)

DISMISSAL—OFFICERS.

(See also "Resignation, officers.")

3700. No officer shall be dismissed from the naval service except by the order of the President or by sentence of a general court-martial, and in time of peace no officer shall be dismissed except in pursuance of the sentence of a general court-martial or in mitigation thereof. (R. S. 1624, and R 36.)

3701. "When any officer, dismissed by order of the President, since 3d March, 1865, makes in writing an application for trial, setting forth under oath that he had been wrongfully dismissed, the President shall, as soon as the necessities of the service may permit, convene a court-martial to try such officer on the charges on which he shall have been dismissed; and if such court-martial shall not be convened within six months from the presentation of such application for trial, or if such court, being convened, shall not award dismissal or death as the punishment of such officer, the order of dismissal by the President shall be void." (R. S. 1624, and R. 37.)

3702. Officers dismissed will be paid including the date they receive official notice of dismissal unless another date is specified as the one from which it shall take effect. The proper pay officer shall be notified by the officer under whom the dismissed officer is serving of such final date. (See R. 1797.)

3703. "An officer of the Marine Corps at date of dismissal from the service was indebted to the bachelors' mess at Norfolk, Va. *Held*, That pay due said officer at date of dismissal can not be paid to the treasurer of the mess to satisfy said indebtedness." (18 Comp., 991, June 17, 1912.)

3704. Where a sentence of court-martial passed upon an officer of the Army involves dismissal from the service but no forfeiture of pay, and there has been no absence without authority or on account of the officer's own misconduct, pay is due to the date the officer is chargeable with receipt of notice of dismissal and for any period subsequent thereto the officer is held to service under orders issued by competent authority. (27 Comp., 13, July 7, 1920.)

DISTANCES, OFFICIAL.

3800. "* * * Hereafter the settlement of all traveling expense claims, where the payment of such is authorized by existing law, and the determination of distances and of what constitutes the shortest usually traveled route in the meaning of laws relating to traveling allowances, shall accord to such rules as the Secretary of the Navy may prescribe." (Naval app. act Mar. 3, 1909, 35 Stat., 774.)

3801. "It is hereby directed in pursuance of the act of March 3, 1909, and after correspondence with the honorable the Secretary of War, that in the settlement of traveling allowances in the United States Marine Corps the determination of distances and of what constitutes the shortest usually traveled route shall conform to the information contained in the Army distance tables and amendments thereto in effect at the date of payment. (Sec. Navy, July 2, 1909.)

3802. Mileage claims should be settled in accordance with the distances given in the Army distance tables.

3803. Distances shall be computed by the official table of distances in use at the time of a man's discharge.

3804. For official routes of travel to and from the following points outside the continental limits of the United States and Alaska, see page 8 of the Official Table of Distances: Philippines, Hawaiian, and Virgin Islands, Porto Rico, Cuba, Canal Zone, Alaska, and Europe.

3805. The routing from points in the United States to Managua, Nicaragua, according to latest advice from the American minister in Managua, from points located in the Western Department, i. e., Washington, Oregon, California, Idaho, Nevada, Montana, Wyoming, and Utah, the official route is via San Francisco, Calif., thence steamer to Corinto. For other points in the United States the route is either via New Orleans and New York City and the Canal Zone and is governed by the same regulations with reference to the official route to the Canal Zone, which is published on page 8 of the Official Table of Distances.

To give time for the change to become effective, it is suggested that the above route be put into effect July 15, 1918. During the present emergency, when routes are changing quite frequently, it may not be advisable or possible to establish a route to points in Central America for very long without changing. (Q. M. G., Army, July 11, 1918; Cir. Letter Paymaster, Marine Corps, July 12, 1918, file 54371–A–MA.)

3806. Taku, China, is the point of embarkation on the official routing from Peking, China, to points in the United States. The distance from Peking,

China, to Taku, China, is 117 miles. San Francisco, Calif., is the point of debarkation.

3807. "The usual port of debarkation in the United States from ports in the Republics of Santo Domingo and Haiti is Naval Operating Base, Hampton Roads, Virginia." (First endorsement, Chief Finance to The Paymaster, 245.6 Fac (distances) dated January 16, 1922.)

3808. "There are several routes which can be used in going to Santo Domingo, Dominican Republic, as, for instance, a direct route twice a month from New York to Monte Cristi; Puerto Plata, Samana, Sanchez; La Romona; Macoris; Santo Domingo City and Azua, in the order named; from New York City to Cape Haitien and transfer to another line operating around the island, or direct to Port au Prince and transfer to a line operating around the island. Since Puerto Plata and Santo Domingo City are ports of more importance, the official route would seem to be via Santo Domingo from points on the southern coast of the island and via Puerto Plata from points on the northern coast or to which the distance is less than it is to Santo Domingo. The route stated will be the official route until such time as maps are received showing same to be erroneous." (Memo. Office of the Chief of the Q. M. Corps, U. S. Army, June 9, 1916.)

3809. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster General, United States Army, under the direction of the Secretary of War, regardless of the actual distance. (7 Comp., 304, Jan. 5, 1901.)

3810. When travel is performed by a longer route than that usually traveled and the evidence shows that it was not for the officer's personal convenience or pleasure, but that the necessities of the service demanded it, mileage may be paid for the distance actually traveled. (MS. Comp. Dec., Dec. 19, 1902.)

ENLISTMENTS.

3900. "The pay of an enlisted man of the Marine Corps on first enlistment begins from date of entering into contract of enlistment proper and execution of oath of allegiance, where facts do not affirmatively show actual entrance of duty or military control from a prior date." (19 Comp., 137, Aug. 29, 1912.)

3901. "An enlisted man who is found physically disqualified for reenlistment, which disqualification is waived by the department, is entitled to pay from the date of the examination, provided he performs services and holds himself in readiness to perform the services of an enlisted man from such date." (Bu. Memo. 56, p. 16; Comp. Dec., Oct. 7, 1905.)

3902. An applicant for enlistment is not a person in the military service. (Op. J. A. G., C. M. O. No. 209, p. 19, 1919.)

3903. * * * That enlistments in the Navy and Marine Corps, during such time as the United States may be at war, shall be for four years or for a shorter period or periods as the President may prescribe or for the period of the present war. (Act of May 22, 1917.)

3904. Any enlisted man of the Navy, Marine Corps, or Coast Guard, who, since February 3, 1917, and before November 11, 1918, enlisted for the period of four years shall upon his application made to the Secretary of the Navy on or before September 1, 1919, be held and construed to have enlisted for the duration of the war and shall when discharged be granted an honorable discharge, and upon the taking effect of this Act shall be notified by the Secretary of the Navy of his right to file such application: *Provided*, That said enlisted man is otherwise entitled to an honorable discharge. (Act July 11, 1919.)

3905. In accordance with the provisions of the naval appropriation act for the fiscal year 1920, approved July 11, 1919, men who enlisted or reenlisted after February 3, 1917, and prior to April 6, 1917, for four years who desire to have their enlistments changed to duration of war will apply to the commanding officer of the post to which attached for such change.

* * * * * * *

It will not be necessary for men enlisted or reenlisted during the period April 6, 1917, to November 11, 1918, for four years, to make application for change of enlistment to duration of war. These will be considered, in accordance with M. C. rders No. 51, as duration of war enlistments. (M. G. C., to all posts, Marine Corps, July 18, 1919.)

3906. "Until June 30, 1920, enlistments in the Navy may be for terms of two, three, or four years, and all laws now applicable to four-year enlistments shall

apply, under such regulations as may be prescribed by the Secretary of the Navy, to enlistments for a shorter period with proportionate benefits upon discharge and reenlistment." (Navy Act July 11, 1919.)

3907. That any enlisted man * * * who shall reenlist in the Navy within one year from the date of his discharge therefrom shall, upon such reenlistment, be entitled to and shall receive the same benefits as are now authorized by law for reenlistment within four months from date of last discharge from the service: *Provided*, That this section shall become inoperative six months after the date of the approval of this Act. (Act of May 18, 1920.)

3908. That enlistments in the Navy and in the Marine Corps may be for terms of two, three, or four years, and all laws now applicable to four-year enlistments shall apply, under such regulations as may be prescribed by the Secretary of the Navy, to enlistments for a shorter period with proportionate benefits upon discharge and reenlistment: *Provided*, That hereafter the Secretary of the Navy is authorized, in his discretion, to establish such grades and ratings as may be necessary for the proper administration of the enlisted personnel of the Navy and Marine Corps. (Navy act of June 4, 1920.)

ERASURES.

4000. The use of all acids or chemical preparations (ink eradicator) for the purpose of making erasures is prohibited.

4001. All necessary changes or corrections in papers of any character that have been signed or certified are to be made in the following manner: "That portion necessary to be erased shall be stricken out with red-ink lines, leaving the erased portion legible, if previously so, and the words, figures, or other characters necessary to take the place of those erased shall be written in above the erasure in red ink. No attempt shall be made to conceal the fact of erasure or the matter erased." (Bu. Memo. 66, p. 154.)

4002. "Such changes or erasures as are of sufficient importance, or those involving change in meaning or amounts stated, should be accompanied by the initials of the person making the same, in his handwriting, in such form as to be recognized by persons familiar with his signature." (Bu. Memo. 66, p. 154.)

NOTE.—The above applies to all official vouchers and papers pertaining to the Paymaster's Department, except that the use of red ink on pay rolls or vouchers connected therewith is prohibited, except by the pay officer in his audit and settlement of such rolls and vouchers.

EXTENDED ENLISTMENTS.

4100. "The term of enlistment of any enlisted man in the Navy may, by his voluntary written agreement, under such regulations as may be prescribed by the Secretary of the Navy with the approval of the President, be extended for a period of either one, two, three, or four full years from the date of expiration of the then existing four-year term of enlistment, and subsequent to said date such enlisted men as extend the term of enlistment as authorized in this section shall be entitled to and receive the same pay and allowances in all respects as though regularly discharged and reenlisted immediately upon the expiration of their term of enlistment, and such extension shall not operate to deprive them upon discharge at the termination thereof of any right, privilege, or benefit to which they would be entitled at the expiration of a four-year term of enlistment. * * * And provided further, that an extension of the period of enlistment as hereinbefore authorized, aggregating four years, shall be held and considered as equivalent to continuous service with respect to all rights, privileges, and benefits granted for such service pursuant to law." (Act Aug. 22, 1912, 37 Stat., 328.)

4101. The above law is applicable to the Marine Corps. (Op. J. A. G., Apr. 5, 1915; Sec. Navy, Apr. 6, 1915.)

4102. "* * * Enlisted men of the * * * Marine Corps * * * who enlisted for the period of the war or enlisted for a period of four years between February 3, 1917, and November 11, 1918, and have changed their status to that of men who enlisted for the period of the war, if otherwise entitled to an honorable discharge, may, under such regulations as the Secretary of the Navy may prescribe, extend their enlistments for a period of one, two, three, or four full years, and shall be entitled to and receive the same rights, privileges, pay, and allowances in all respects as now provided by law for men who extend enlistment on completion of terms of enlistment, except as to gratuity pay: Provided, That as to gratuity pay, such enlisted men who extend their enlistments as before provided shall be entitled to receive an allowance of one month's pay for extending their enlistment for one year, two months' pay for extending their enlistments for two years, three months' pay for extending their enlistment for three years, and in the Navy four months' pay for extending their enlistment for four years." (Act of July 11, 1919.)

4103. "The clear purpose of the act of August 22, 1912 (37 Stat., 328, 331), is to place a man who extends a four-year term of enlistment for another four years (whether by one or more extensions) in the same position as to

honorable discharge gratuity as if he had reenlisted for four years upon the termination of the enlistment. Therefore, a man who enlisted April 13, 1909, extended his enlistment for one year April 12, 1913, and again on February 19, 1914, extended his enlistment for three years, is entitled to the gratuity without waiting until April 13, 1914, if his agreement for extension of enlistment is accepted." (Bu. Memo. 156, p. 2995; Comp. Dec., Feb. 25, 1914.)

4104. Any enlistment for minority may be extended as is provided by law for extending an enlistment for a term of four years, under similar conditions and with like rights, privileges, benefits, and obligations under the provisions of the act of April 25, 1917. (10 M. C. O.)

4105. "An enlisted man of the Navy extended his enlistment for a period of four years, said extension being made on the day after the enlistment expired. As the enlistment did not actually end until midnight of the date of expiration and the extension began immediately thereafter, and also as there was consequently no time during which he was out of the service, the extension is a legal one and carries with it all the benefits allowed by law therefor, including the four months' gratuity pay." (Bu. Memo. 174, p. 3759; Comp. Dec., Aug. 14, 1915.)

4106. "In the case of an enlisted man who is detained beyond the expiration of his four-year term of enlistment *because his service is essential to the public interests*, the detention is a *prolongation* of the four-year term, and the four-year term continues to exist so long as the detention is authorized by the statute. (1422 R. S.) Under such conditions an extension of enlistment, as provided for by the act of August 22, 1912, should run not from the date of expiration of the four-year enlistment period but from the date he would have been discharged at the expiration of his prolonged period of service occasioned by the requirements of the public interests had he not extended his enlistment in accordance with the act of Congress above referred to." (Bu. Memo. 154, p. 2919; Comp. Dec., Dec. 10, 1913.)

EXTRA-DUTY PAY.

4200. * * * All laws and parts of laws providing for extra-duty pay for enlisted men are repealed, to take effect July 1, 1920. * * * (Army reorganization act June 4, 1920, 41 Stat., 761.)

4201. On and after July 1, 1920, the payment of extra-duty pay to enlisted men of the Army and Marine Corps is prohibited, notwithstanding provisions in Army and Navy appropriation acts authorizing such payments, section 4 of the Army reorganization act of June 4, 1920, 41 Stat., 761, having repealed from July 1, 1920, all laws or parts of laws providing for extra-duty pay. (27 Comp., 31, July 9, 1920.)

4202. So much of the act of March 30, 1920 (41 Stat., 541), as authorized payment of extra pay to enlisted men of the Army therein described is repealed by the provisions in section 4b of the act of June 4, 1920, 41 Stat., 761, providing that all laws and parts of laws providing for extra-duty pay for enlisted men are repealed to take effect July 1, 1920. (27 Comp., 303, Sept. 28, 1920.)

FIELD EQUIPMENT.

4300. For information regarding the allowance of field equipment, etc., for a paymaster accompanying expeditionary forces see circular letter of the paymaster, Marine Corps, of June 15, 1915, as revised December 20, 1918.

FINAL SETTLEMENTS.

4400. When men are recommended for discharge and their accounts are submitted by commanding officers as provided in paragraph 3606 of this Manual, the Major General Commandant will send to the paymaster having the man's account a copy of the order sent to the commanding officer authorizing or directing the discharge. (No copy of the order for discharge is necessary, however, in the case of men discharged by sentence of court-martial who are serving in their first enlistments).

4401. Upon receipt of the copy of the order for discharge, the paymaster should make final settlement, including therein, in addition to the credit or debit for undrawn or overdrawn clothing theretofore certified by the post quartermaster or officer keeping the clothing account, the additional amount according to the prescribed scale of allowance for clothing due to the date of discharge, such date to be determined by the paymaster according to the time necessary to allow for the receipt of the final settlement and check (if any) at the place of discharge. The officer delivering the discharge should, in all cases, enter therein the amount paid.

4402. Pay and clothing accounts of men to be discharged upon expiration of enlistment, made out to include the day of discharge, should be forwarded to the proper paymaster at such time prior to the expiration of such enlistment as will enable the paymaster to make out and return final statements. The paymaster should make out the final statement and forward it with check, without further notification, to the man's commanding officer in time to reach him prior to the expiration of his enlistment.

4403. Two copies of Form N. M. C. 423, final settlement on discharge or retirement, should be prepared by the paymaster making the settlement and forwarded to the commanding officer, the original and check by registered mail, the duplicate by ordinary mail. Commanding officers should make careful examination of the accounts shown on this form prior to delivery of discharge, and make collections to cover all proper checkage not deducted thereon. Notations of such collections and reasons therefor should be indorsed on both copies of the form.

4404. Upon discharge the original of the final settlement voucher should be returned by indorsement to the paymaster making the settlement. Such indorsement should show the actual date and place of discharge, the amount collected, and the disposition made of same. Money collected should be for-

warded by check or deposited to the credit of the officer signing the discharge check in an authorized depository.

4405. The memorandum copy of the voucher should be completed appropriately by the commanding officer's indorsement, and delivered to the marine upon discharge.

4406. The tender of transportation and subsistence for sea travel on discharge is made at the instance of the paymaster making the final settlement, through the commanding officer of the post, and, whether accepted or declined, proper note should be made by such commanding officer in the space provided. (In this connection see paragraph 11513 of this Manual and paragraph 25 of Instructions Governing the Transportation of Troops, U. S. Marine Corps.)

4407. The check and final statement of any enlisted man due for discharge will be delivered by the commissioned officer having custody of the man's accounts, and if the discharge certificate is signed and delivered by an officer other than himself he will advise that officer of the amount paid on discharge in order that the discharge certificate may be indorsed accordingly.

The indorsement on final statement (original and memorandum) will be signed by the officer who delivers the check and copy of final statement to the man. Extreme care will be taken by the officer signing the indorsement to see that the information contained therein is correct.

4408. The following procedure will be followed in connection with the final settlement of the accounts of members of the reserve force of the Marine Corps, viz:

(*a*) The final settlement of the accounts of members of the reserve force *who are not on active duty* when discharged upon expiration of enrollment, or prior to expiration of enrollment by order of proper authority, will be made by an officer of the Paymaster's Department, at Headquarters, Marine Corps, upon receipt from the commanding officer of the proper reserve district, of clothing account, report of discharge, and transcript of loss of pay under article 1877, Naval Regulations, 1920, as shown by service record book.

(*b*) When a reservist *not on active duty* is to be discharged for any cause prior to the expiration of his enrollment, by order of proper authority, a copy of the order of the Major General Commandant (or other authority) directing the discharge will be furnished the Paymaster, Marine Corps, Washington, D. C.

(*c*) When a reservist *on active duty* is to be discharged upon expiration of enrollment, or prior to expiration of enrollment, by order of proper authority, the paymaster of the station or organization who carries his pay accounts for active service shall make final settlement on N. M. C. 423 in the same manner as for enlisted men on the active list, and the paymaster who makes the final settlement with a reservist on active duty shall in all cases furnish the paymaster, Marine Corps, Washington, D. C., at once, with a copy of Form N. M. C.

423 (final settlement), for his information in making final settlement with the man for retainer pay.

(*d*) When a reservist *on active duty* is to be discharged for any cause prior to the expiration of his enrollment by order of proper authority, a copy of the order of the Major General Commandant (or other authority) directing the discharge will be furnished the Paymaster, Marine Corps, Washington, D. C.

(*e*) In all cases of reservists on active duty at time of discharge, the Paymaster, Marine Corps, Washington, D. C., will withhold final settlement of the retainer pay account until receipt of the notice from the proper paymaster, of final settlement for active duty, in order that overpayments thereon may, when necessary, be charged against retainer pay.

(*f*) The final settlement of discharged reservists should be properly identified as such on the Recapitulation and Transcript or Abstract of Card payment.

4409. Final payment on discharge to officers of the Reserve who have been accountable or responsible for public property will be governed by the principle established by the act of January 12, 1899 (30 Stat., 784), which provides:

"That officers who at any time were accountable or responsible for public property shall be required, before final payment is made to them on discharge from the service, to obtain certificates of nonindebtedness to the United States from only such of the bureaus of the War Department to which the property for which they were accountable or responsible pertains, and the certificate from the Chief of the Division of Bookkeeping and Warrants, Treasury Department, and such certificates, accompanied by the affidavits of officers, of nonaccountability or nonresponsibility to other bureaus of the War Department, certified to by the commanding officer of the regiment or independent organization, shall warrant their final payment: *Provided*, That officers who have not been responsible at any time for public property shall be required to make affidavit of that fact, certified to by their commanding officers, which shall be accepted as sufficient evidence to warrant their final payment on their discharge from the service."

FOREIGN-SERVICE PAY.

4500. "Hereafter the *pay proper* of all commissioned officers and enlisted men serving beyond the limits of the States comprising the Union and Territories of the United States contiguous thereto shall be increased 10 per cent for officers and 20 per cent for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto." (Army app. act, June 30, 1902, 32 Stat., 512.)

4501. "Hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, Hawaii, or Porto Rico." (Army app. act, Aug. 24, 1912, 37 Stat., 576.)

4502. The foregoing laws are applicable to the Marine Corps by section 1612, Revised Statutes, and the act of March 31, 1901 (31 Stat., 1108), *infra.*

4503. "Officers of the Navy and officers and enlisted men of the Marine Corps, who have been detailed, or may hereafter be detailed, for shore duty in Alaska, the Philippine Islands, Guam, or elsewhere beyond the continental limits of the United States, shall be considered as having been detailed for 'shore duty beyond seas' and shall receive pay accordingly, with such additional pay as may be provided by law for service in island possessions of the United States." (Act Mar. 3, 1901, 31 Stat., 1108.)

4504. "*Provided further*, That marine gunners and quartermaster clerks of the Marine Corps assigned to foreign shore service shall hereafter be entitled to the same increased compensation and under the same conditions as is now or hereafter allowed by law to commissioned officers of the Marine Corps." (Act Mar. 4, 1917, 39 Stat., 1188.)

4505. The act of March 4, 1917, has the effect of extending to marine gunners and quartermaster clerks in the Marine Corps, in addition to the pay of a warrant officer in the Navy, the same rate of increased pay for foreign shore service, and under the same conditions, as is now or may hereafter be authorized by law for commissioned officers of the Marine Corps. (See 24 Comp., 530, Mar. 16, 1918.)

4506. The increased pay for foreign shore service can only be computed on the following forms of pay:

1. The base or minimum pay.

2. Pay which is added to or attached to the base pay and equally permanent after the right to it has been acquired such as longevity pay, distinguished service cross, distinguished service medal, Navy cross, and medal of honor (or

bar or other suitable device, emblem or insignia issued in lieu thereof), and good-conduct medals and bars.

4507. Increased pay for sea and foreign service can not be allowed on temporary permanent additions to pay; e. g., gun captains; gun pointers; signalmen; cooks; messmen; marksmen; sharpshooters; and expert riflemen; increased pay for aviation duty, mail clerks, pay as specialist, etc., and in the case of officers, additional pay for mounts, as aids, and increased pay for aviation duty, etc. (See 21 Comp., 811, May 19, 1915.)

4508. Additional pay for foreign shore service should be included in regular monthly pay and commutation of quarters voucher, stating on said voucher, after the words "for pay as," "on foreign shore service."

4509. To entitle an officer returning to the United States from foreign shore service to the extra credit from the date of the transfer of his accounts to the date of arrival in the United States, he should submit to the paymaster taking up his accounts duplicate certified copies of orders establishing his right to such credit. Such orders should show that the officer was detailed or ordered to bona fide shore duty abroad, and not merely to await transfer home, to entitle him to the extra credit for the return trip.

4510. In all cases where foreign shore service pay is first and last claimed by officers, the following data should be in the copies of orders filed to support such pay:

"Embarked on board the_____at_____(place) on_____(date) at_____(hour)_____m., sailed at_____m. on_____191____ Arrived at_____(place) on _____191_____at_____(hour)_____m., and disembarked at_____(hour)_____m. on_____(date)."

The hours of embarkation and debarkation are important in connection with the settlement of travel-expense claims.

4511. An officer or enlisted man granted leave or furlough while on duty at a foreign shore station where he is regularly in receipt of foreign shore service pay and who is not detached from such station while so absent is entitled to the additional 10 or 20 per cent, as the case may be, during such absence, provided same (in the case of an officer) is not in excess of the leave to which he may be entitled, but the right to the increased pay of both officers and men ceases upon arrival in the United States. (See Bu. Memo, 126, p. 1862.)

4512. Enlisted men transferred from ships to foreign shore stations for purpose of transfer to the United States for treatment in hospital are not entitled to 20 per cent increase of pay during time ashore or while en route to the United States; but, if upon recovery, the man is transferred from the hospital for duty on a foreign shore station, he becomes entitled to foreign shore service pay from the date of reporting for duty.

4513. "Enlisted men of the Marine Corps who, while attached to the permanent shore station at Guam, were detailed for temporary service on board a station ship, are entitled while performing such temporary service to the 20

per cent additional pay which they received while on shore duty." (9 Comp., 680, May 22, 1903.)

4514. "Enlisted men transferred from ships to foreign shore stations for the purpose of transfer to the United States are not entitled to 20 per cent increased pay during the time ashore or while en route to the United States. (Bu. Memo. 48, p. 491; Comp. Dec. Feb. 21, 1905.)

4515. "An enlisted man of the Marine Corps ordered from shore duty abroad to a United States hospital in a foreign country, for treatment, is entitled to 20 per cent increased pay for foreign service while at the hospital." (Bu. Memo. 63, p. 91; Comp. Dec., May 23, 1906.)

4516. The words "to date of return thereto," as used in the act of June 30, 1902, providing that the increased pay to officers and enlisted men of the Army for service beyond the limits of the United States "shall be counted from the date of departure from said States to the date of return thereto," mean to and including the date of return. (13 Comp., 632, Mar. 21, 1907.)

4517. "An officer serving at a foreign station who is not relieved from such station when ordered to the United States for temporary duty pertaining directly to the duties on which he was engaged while at his permanent station is not debarred from receiving the 10 per cent foreign-service pay while in the United States." (13 Comp., 884, June 28, 1907.)

4518. "But where an officer does not remain in actual direct charge of the work at his permanent station, he is not entitled to to 10 per cent increase for foreign service while in the United States on such temporary duty." (14 Comp., 485, Feb. 6, 1908.)

4519. "An officer of the Marine Corps who was detached from shore duty beyond the seas and ordered to a hopsital for medical treatment is not entitled to 10 per cent increase of pay for shore duty beyond seas while en route to and under treatment in the hospital." (14 Comp., 810, May 20, 1908).

4520. "A detachment of marines who joined a ship at Norfolk, Va., for the Philippines via Colon and Panama are entitled to 20 per cent increased pay. The fact that the ship stopped at San Francisco, Calif., was only an incident of the voyage and was not travel in the 'home waters' of the United States within the meaning of the act of June 12, 1906." (Bu. Memo. 104, p. 1264; Comp. Dec., Oct. 11, 1909.)

4521. "An officer serving at a foreign station ordered to the United States to appear as a witness before a United States court is not entitled to 10 per cent increase of pay while in the United States." (Comp., Nov. 11, 1909.)

4522. An officer of the Marine Corps who was detached from service in the Philippines and ordered to proceed to Yokohama and report at the naval hospital at that place 'for further treatment *while awaiting transportation* to the United States' is entitled to the 10 per cent increased pay until he reached the United States." (16 Comp., 623, Mar. 24, 1910.)

4523. Increase pay for shore duty beyond seas during military confinement awaiting trial by civil authorities, allowed; while serving sentence of civil court in military prison disallowed. Case of Private Charley Bingham, United States Marine Corps. (Bu. Memo. 118, p. 1642; Comp. Dec., Dec. 10, 1910.)

4524. The date of arrival in the United States of officers returning from a tour of foreign service or on leave of absence is held to be the date on which the vessel bearing them reached the dock provided for landing purposes in the harbor of destination of such officers within the continental limits of the United States. (Cir. 12, W. D., 1910.)

4525. "In order to entitle officers and enlisted men of the Marine Corps to count service in traveling from the United States to a foreign country as shore duty beyond seas, such travel must be performed under detail to perform *shore* duty beyond seas." (Bu. Memo. 119, p. 1669; Comp. Dec., Jan. 17, 1911.)

4526. Officers and enlisted men detached from a foreign shore station, where they are entitled to the additional 10 or 20 per cent pay for such service, and ordered to Hawaii, or any other station where additional pay for such service is not authorized, are entitled to the additional pay for foreign shore service to include the date of arrival at that station. (Bu. Memo. 123, p. 1728, May 5, 1911.)

4527. "An enlisted man of the Marine Corps transferred from duty on a vessel of the Navy to shore duty in the Philippine Islands is entitled to the additional pay provided for shore duty beyond seas while traveling from that duty to the United States." (Bu. Memo. 123, p. 1723; Comp. Dec., May 10, 1911.)

4528. "An enlisted man of the Marine Corps who, while on shore duty beyond seas, is granted a furlough with permission to visit countries outside the jurisdiction of the United States is entitled to foreign-service pay during such furlough." (Bu. Memo. 126, p. 1862; Comp. Dec., Aug. 4, 1911.)

4529. "An enlisted man of the Marine Corps is entitled to foreign-service pay from the date of his sailing from Honolulu to the Philippine Islands for duty with a marine brigade, Manila, P. I." (Bu. Memo. 128, p. 1890; Comp. Dec., Sept. 6, 1911.)

4530. "Officers and enlisted men of the Marine Corps on shore duty at Olongapo, P. I., who are ordered to shore duty in China as a part of an expeditionary force and transported there as passengers on a naval vessel, and after performing such duty are in like manner returned to shore duty at Olongapo, are entitled to 10 and 20 per cent additional pay, respectively, from the date of their departure from Olongapo until the date of their return thereto." (18 Comp., 322, Nov. 7, 1911.)

4531. "Officers and enlisted men of the Marine Corps stationed in the Philippines were without specific detachment formed in a battalion and embarked on the U. S. S. *Rainbow* for special temporary expeditionary duty beyond seas, and a portion landed in China and remainder held in readiness for landing: *Held*,

that those not landed are entitled to 10 and 20 per cent additional pay, respectively, while on the *Rainbow*." (18 Comp., 728, Mar. 22, 1912.)

4532. "A detachment of marines having been on foreign shore service and properly in receipt of additional pay therefor continues to be entitled to the additional pay until their return to the United States, even though temporarily serving on board ship." (Bu. Memo. 165, p. 3411; Comp. Dec., Nov. 7, 1914.)

4533. "The word 'Panama' in the phrase 'Canal Zone, Panama * * *.' of the act of August 24, 1912, relative to foreign-service pay in the Army, is merely descriptive of the 'Canal Zone' and is not indicative of an intention to prohibit the allowance of such pay for service in the Republic of Panama." (22 Comp., 500, Mar. 30, 1916.)

4534. "An enlisted man of the Marine Corps who, while en route from the United States to a foreign station pursuant to proper orders, is ordered by competent authority to return to the United States, is entitled to foreign-service pay for the period during which he was beyond the continental limits of the United States, notwithstanding the fact that he never reached the foreign station." (23 Comp., 46, July 24, 1916.)

4535. "An enlisted man who, through his own fault, does not return to the United States from foreign service with his organization is not, under the terms of the law, deprived of foreign-service increase until he reached the United States." (Manual, Q. M. C., U. S. A., 1917, par. 1500.)

4536. The act of July 11, 1919 (41 Stat., 110), continuing in force and effect from and after the date and approval of the act the provisions of section 10 of the act of May 18, 1917, 40 Stat., 82, in so far as it increases the pay of the enlisted men of the Army, is permanent legislation until modified or repealed and has the effect of making the war rates of pay of enlisted men of the Army their permanent rates of pay proper from and after July 11, 1919, on which may be computed the 20 per cent increase of pay for foreign service authorized by the act of June 30, 1902, 32 Stat., 512, as well as retired pay for enlisted men retired both before and after July 11, 1919, under the provisions of the act of March 2, 1907, 34 Stat., 1217, but the increases of pay thereby authorized are not to enter into the computation of continuous-service pay. (26 Comp., 612, Jan. 31, 1920.)

4537. The 20 per cent increase in pay provided for enlisted men of the Army for foreign service does not apply to the temporary increases in pay of certain enlisted men of the Army authorized by section 4 of the act of May 18, 1920, Public No. 210. (26 Comp., 954, May 27, 1920.)

4538. A naval officer, upon being detached from one foreign station and ordered to report to another foreign station, is entitled to foreign shore duty pay only until he arrives in the United States from the old station and from the date he sails for the new station; during the period between his arrival in, and subsequent departure from, the United States he is entitled to shore duty pay only. (27 Comp., 499, Nov. 29, 1920.)

FRAUDULENT ENLISTMENT.

4600. A fraudulent enlistment is an enlistment procured by means of a willful misrepresentation in regard to a qualification or disqualification for enlistment or by an intentional concealment of a disqualification, which misrepresentation or concealment has had the effect of causing the enlistment of a man not qualified to be a soldier and who, but for such false representation or concealment, would have been rejected. (Op. J. A. G., Army, p. 605.)

4601. "A fraudulent contract of enlistment is not void but voidable only at the option of the Government. The Government on becoming cognizant of the fraud, may void the contract, or waive the objection and allow it to stand, in which latter case the accepted service is as legal as that of any other soldier. Where the fraudulent character of an enlistment contract did not become known until after a part of it had been executed, *held*, that while the same, as to its unexecuted portion might legally then be voided and terminated, yet, as to the part executed, it was a valid contract." (Digest J. A. G., Army, 1901, 1415; 12 Comp., 326, Nov. 25, 1905; 12 Comp., 445, Feb. 6, 1906.)

4602. "As the contract between the United States and an enlisted man of the Navy who had deserted and fraudulently reenlisted is merely voidable and not void, a disbursing officer is entitled to credit for proper payments made thereunder without knowledge of the fraud and prior to the recision of the contract by the Government." (11 Comp., 710, May 31, 1905.)

4603. "When an enlisted man of the Navy deserts and fraudulently enlists in the Marine Corps and is subsequently made to serve out his period of enlistment in the Navy, the pay received by him for actual service under his fraudulent enlistment need not be charged to him or checked against his account." (12 Comp., 445, Feb. 6, 1906; 14 Comp., 267, Nov. 8, 1907.)

4604. A soldier serving in fraudulent enlistment who deserted from the Army, surrendered to the Marine Corps, served sentence for desertion in said corps, returned to military control, was tried and found guilty of fraudulent enlistment, but not guilty of desertion, and sentenced to forfeit a portion of his pay for six months, is entitled to his pay and allowances except during the time he was absent. (Comp. Dec., Jan. 31, 1907.)

4605. "The continuance of an enlisted man in the service by the Navy Department after the discovery of fraud in his reenlistment without directing that he be tried by a court-martial, was a waiver of such fraud, and he is

entitled to retain the pay he had received and to receive arrearages unpaid." (14 Comp., 267, Nov. 8, 1907.)

4606. Time served in a fraudulent enlistment can not be counted in computation of service pay unless the Government waives the objection and allows the contract to stand. (14 Comp., 267, 367, Nov. 8 and Dec. 17, 1907.)

4607. "A pay officer is not responsible for payments to a man held for trial for fraudulent enlistment, who was later tried and convicted, when there is no evidence that the pay officer received any notice that the man was being held for trial or that there was anything to put him on his inquiry in regard to the matter before making said payments." (Bu. Memo. 98, p. 1044; Comp. Dec., Apr. 28, 1909.)

4608. "The action of the Government in placing a fraudulently enlisted man on duty on probation with full knowledge of the fraudulent character of his enlistment will constitute a waiver of the fraud, and he will be entitled to his regular pay, including, if otherwise entitled to it, pay provided by General Order 34, and the same when fully restored to duty." (Bu. Memo. 149, p. 2687; Comp. Dec., June 30, 1913.)

4609. "Arrearages of pay or allowances can not be paid for service under a fraudulent enlistment." (Bu. Memo. 147, p. 2520; Comp. Dec., May 8, 1913.)

4610. Pay actually received by an enlisted man for services during a fraudulent enlistment can not be recovered from him. (22 Comp., 538, Apr. 20, 1916.)

4611. Where men's accounts appear, but are not paid because there is a suspicion of fraudulent enlistment, the entry, "Facts warrant presumption fraudulent enlistment" should be made in "Remarks," on pay rolls.

4612. In transferring the accounts of general court-martial prisoners to naval prisons their accounts should be checked all arrears of pay due and not paid prior to date of conviction of fraudulent enlistment. (See 12 Comp., 445, Feb. 6, 1906.)

FUEL.

4700. Enlisted men of the Marine Corps employed as clerks and messengers in the office of the commandant and in the offices of the staff officers of the Marine Corps are entitled to commutation of fuel at $9 each per month for clerks and $8 each month for messengers from and after January 22, 1904. (Act Apr. 27, 1904, 33 Stat., 407.)

4701. Commutation of fuel being a monthly rate should be computed, for fractional parts of a month, on a basis of 30 days to the month, regardless of the actual number of days composing such month.

(See "Heat and light, commutation of, enlisted men.")

FURLOUGHS.

4800. For furlough without pay of enlisted men for unexpired portion of enlistment see next chapter.

4801. No deduction from the pay of an enlisted man is authorized for a period while on furlough. (Comp. Dec., Oct. 30, 1914.)

4802. "*Provided*, That hereafter no part of the pay and allowances authorized for enlisted men detailed as clerks and messengers in the office of the Major General Commandant and the several staff offices shall be forfeited when granted furlough for not exceeding 30 days in each calendar year." (Act of Mar. 4, 1917.)

4803. Commutation of quarters, fuel, and light are not to be checked while on furlough of short duration not requiring detachment. (Bu. Memo. 164, p. 3402; Comp. Dec., Oct. 30, 1914.)

4804. A soldier when on furlough may be in line of duty when en route to his station at the expiration of his leave. (Dig. Op. J. A. G., Army, 1912, p. 688.)

4805. A marine arrested and convicted by the civil authorities while on furlough is entitled to pay until the expiration of his furlough. (9 Comp., 253, Dec. 12, 1902.)

4806. "An enlisted man who was relieved from duty at a station and granted a furlough with orders to await assignment to another station, and who received such order of assignment before expiration of furlough, is entitled to transportation (or in lieu thereof to what it would have cost the Government to transport him) from the place he received the order to his new station." (21 Comp., 842, June 2, 1915.)

4807. A soldier on furlough must, at the expiration thereof, return to his post or station at his own expense; therefore the soldier should be charged with the cost of the return transportation provided for him by the Government. (21 Comp., 273, Oct. 31, 1914.)

FURLOUGH WITHOUT PAY—UNEXPIRED PORTION OF ENLISTMENT.

4900. * * * The Secretary of the Navy is hereby authorized to grant furlough without pay to enlisted men for a period covering the unexpired portion of their enlistment: *Provided*, That such furlough be granted under the same conditions and in lieu of discharge by purchase or by special order of the Department. Enlisted men so furloughed shall be subject to recall in time of war or national emergency to complete the unexpired portion of their enlistment, and shall be in addition to the authorized number of enlisted men of the Navy. (Act. Aug. 29, 1916; 39 Stat., 580; See R. 1686–4–7.)

4901. (1) In time of peace any enlisted man of the Marine Corps who is not undergoing punishment, or under charges, or serving a period of probation, may, during the period of his instruction as a recruit at a recruit depot of the Corps, upon his own application, and in the descretion of the Major General Commandant of the Marine Corps, be furloughed without pay and allowances for the unexpired portion of his enlistment, subject to recall in the event of war or a national emergency to serve the then remaining portion of his enlistment, upon the payment of an amount equal to the clothing allowance to the date of his furlough, plus the cost of transportation from place of application to the recruit depot, together with any further amount which the man may be indebted to the Government; such sum being a reimbursement to the appropriations concerned for the expenses incurred by the Government incident to enlisting and training the soldier.

(2) After the period of instruction at a recruit depot, and until a man shall have served one year of his enlistment, the above furloughs shall not be granted except in extreme cases, and when granted the reimbursement to the Government shall be as prescribed in the preceding paragraph.

(3) After the first year of service in the case of a man wishing the privilege of furlough, without pay and allowances, the Major General Commandant, deeming the reasons urged by him to be sufficient, may, at his discretion, direct said furlough, the reimbursement to the Government to be determined, or entirely remitted, according to the circumstances attending each case, but to include during the first year of a reenlistment any bounty received on reenlistment, during the second year three-fourths, during the third year one-half, and during the fourth year one-fourth of such bounty. (See par. 48, Marine Corps Orders.)

4902. The amount of the reimbursement to the Government, as fixed by the Major General Commandant, shall be deposited by the applicant with his com-

manding officer, who shall transmit such amount, together with "Statement of account closed for discharge" (Form N. M. C. 90), either to The Paymaster, Headquarters Marine Corps, or to the pay officer carrying the account of the man. (Par. 49, Marine Corps Orders.)

4903. When a marine is furloughed for the remainder of his enlistment by order of the Major General Commandant, his accounts should be closed and the amount collected to reimburse the Government transmitted to the paymaster having the accounts of the man or deposited to his official credit in the nearest designated depository and the depository receipt therefor (which should show on its face the name of the man to be furloughed and the purpose of the deposit, e. g., "To reimburse U. S., case of John Jones, private, United States Marine Corps," furloughed for the remainder of his enlistment) forwarded to the paymaster concerned, with the statement closing account for settlement. Where the reimbursement to the Government is entirely remitted, notation of such fact and the date and number of the order of the Major General Commandant directing the furlough will be noted under "Remarks."

4904. An enlisted man of the Navy furloughed without pay as provided by the act of August 29, 1916, upon being recalled into service, assumes in all respects his status as an enlisted man in active service under the same enlistment contract in which he was serving when furloughed and is, therefore, entitled to the same pay which he was receiving when furloughed. (Compt. dec., June 12, 1917; Bu. Memo. 195, p. 4277.)

4905. The term "unexpired portion of enlistment" as used in the act of August 29, 1916, with respect to the service of an enlisted man after recall from furlough without pay, means the unexpired portion of the enlistment at the date of recall from furlough and not that remaining when said furlough was granted. (25 Comp. 231, Sept. 16, 1918.)

GOOD-CONDUCT MEDALS AND BARS.

5000. Good-conduct medals are awarded to enlisted men by the commandant of the Marine Corps upon recommendation of the commanding officer. (See R. 1710.)

5001. The Major General Commandant will award good-conduct medals to marines who enlisted for the duration of the war and were honorably discharged from such enlistments, where the final markings and conduct record warrant such award. (M. G. C. Cir. Letter Jan. 20, 1920; see 26 Comp., 132–134, Aug. 14, 1919.)

5002. Enlisted men of the Marine Corps holding good-conduct medals or bars receive the same extra compensation in addition to their monthly pay as is now or may hereafter be allowed to enlisted men of the Navy

5003. No person shall be deprived of their good-conduct medal or of the advantages attached to them, except by sentence of a general court-martial.

5004. However, a deck court or summary court-martial sentence involving a loss of pay operates to deprive men of pay for good-conduct medals, and their accounts should be so checked. Pay for medals and bars is also forfeited for absence without leave.

5005. Good-conduct medals are awarded to enlisted men to take effect on the date of delivery of the discharge certificate, but no credit can be given for such medal or bar during the enlistment for which the award is made. Pay for the same commences only upon reenlistment. The date of award of such good-conduct medals and bars as shown under "Remarks" on pay rolls should be that of the date of discharge. (See 17 Comp., 128, Aug. 24, 1910.)

5006. "Enlisted men of the Marine Corps are entitled since the passage of the act of May 13, 1908, to $2\frac{1}{2}$ cents per month for each good-conduct medal, pin, or bar, held by them." (Bu. Memo. 107, p. 1319; Comp. Dec., Jan. 19, 1910.)

5007. Under existing law and regulations enlisted men of the Marine Corps are entitled to pay on account of good-conduct medals not only where such medals are issued on discharge but also where they are issued on extension of enlistments. (23 Comp., 347; Dec. 20, 1916.)

5008. Compensation for good-conduct medals and bars being pay as distinguished from allowances, should be computed in the crediting of six months' death gratuity pay. (See 21 Comp. 849, June 4, 1915.)

5009. The 20 per cent increased pay for foreign shore service is computed on pay for good-conduct medals and bars. (21 Comp., 849, June 4, 1915.)

5010. The 20 per cent increased pay for sea service is computed on pay for good-conduct medals and bars. (21 Comp., 849, June 4, 1915.)

5011. Pay for good conduct medals or bars is a permanent addition to pay, not depending on detail or special assignment. (21 Comp., 848, June 4, 1915.)

5012. "A retired enlisted man of the Marine Corps is entitled to be paid the full amount of the additional pay provided for medals and bars." (9 Comp., 164, Oct. 27, 1902.)

5013. "An enlisted man of the Navy is entitled to be credited with pay for a good-conduct medal granted to him for service in the Marine Corps." (20 Comp., 360, Dec. 2, 1913.)

5014. On the reverse of the statement closing account for settlement (Form N. M. C. 90) the numbers and dates of good-conduct medals and bars should be entered in the space provided.

5015. Members of the Marine Corps Reserve who during the period between April 6, 1917, and November 11, 1918, performed active service in enlisted grades will be awarded good-conduct medals under restrictions imposed by existing regulations and orders applicable to the Marine Corps. (Par. 705, M. C. O. (No. 6, series 1921).)

GUN CAPTAINS AND GUN POINTERS.

5100. "Extra pay shall be allowed a gun pointer during such time only as he remains qualified, and only while he is regularly detailed as a gun pointer at a gun of the class at which he qualified." (Ex. Order G. O. 57, Dec. 9, 1907.)

5101. Enlisted men of the Marine Corps regularly detailed as gun pointers, gun captains * * * shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy.

5102. The naval appropriation act approved April 27, 1904 (33 Stat., 347), and each subsequent annual appropriation act provides for additional compensation for enlisted men of the Marine Corps regularly detailed as gun pointers and the naval appropriation act of August 22, 1912 (37 Stat., 351), and each subsequent annual appropriation provides for additional compensation for enlisted men of the Marine Corps regularly detailed as gun captains.

5103. Enlisted men of the Marine Corps derive their right to additional compensation or allowance as gun captains and gun pointers from the annual appropriation acts and the regulations made in pursuance thereof. (Bu. Memo. 171, p. 3630; Comp. Dec. May 19, 1915.)

5104. Enlisted men, *after having qualified*, as gun pointers according to the standards of marksmanship and rules that may be prescribed by the Secretary of the Navy, who are *regularly detailed* as gun pointers by the commanding officer of the vessel, shall receive monthly, in addition to the pay of their respective ratings, extra pay as follows:

Heavy gun pointers (for guns of 8-inch caliber or larger):	
First class	$10
Second class	6
Intermediate gun pointers (for guns from 4 inches to 7 inches, inclusive):	
First class	8
Second class	4
Secondary gun pointers (for guns from 1-pounder to 3 inches, inclusive):	
First class	4
Second class	2

5105. Enlisted men regularly detailed by the commanding officer of a vessel as gun captains, except as secondary battery guns, shall receive in addition to the pay of their respective ratings, $5 per month. (See N. D. G. O. 137, July 25, 1903.)

5106. "An enlisted man, to be entitled to the extra pay of a gun pointer, must be detailed as such by his commanding officer; that is, the commanding officer of his ship." (Bu. Memo. 142, p. 2370; Comp. Dec. Dec. 20, 1912.)

5107. "To entitle an enlisted man to extra pay as gun pointer he must qualify and then be detailed as such by the commanding officer. In this case the evidence shows that the man qualified on March 15, 1911, but his record does not show a detail after that date; it does show a detail up to that time and a letter from the man's divisional officer gives assurance that subsequently and continuously the man was stationed at a gun as gun pointer. It is decided that this is strong evidence that he must have been detailed, but by neglect the fact was not shown on his record, and that such evidence is sufficient to allow the extra pay as gun pointer for the period in question." (Bu. Memo. 150, p. 2743; Comp. Dec. July 31, 1913.)

5108. Enlisted men regularly detailed as gun pointers or gun captains are entitled to the additional pay therefor so long as the detail remains unrevoked and they continue to serve on board the ship and at the gun at which detailed. Upon transfer, provided the detail is not previously revoked, the pay ceases on the date of transfer.

5109. An enlisted man of the Marine Corps who has qualified as a secondary gun pointer, first class, is not entitled to the additional pay allowed for such qualification while absent without leave.

"It does not follow from this holding that extra pay might not be allowed in case the man is absent from his vessel by order or permission of the Commanding Officer or other proper authority." (Bu. Memo. 171, p. 3629, Comp. Dec. May 19, 1915.)

5110. "Enlisted men of the Marine Corps on sea duty are *not* entitled to have the additional compensation of gun pointers and gun captains included in their 'pay proper' upon which is computed the 20 per cent increase of pay for foreign shore duty." (21 Comp., 811, May 19, 1915.)

5111. Qualified gun captains detailed for duty as such in the gun crews of armed merchantmen shall be entitled to the extra pay for gun captains as provided in "Gunnery Instructions, U. S. Navy, 1913," for gun captains on board vessels of the Navy. (Sec. Navy Dec., May 2, 1917; P. M. file 433213.)

5112. An enlisted man of the Navy qualified as gun pointer in accordance with the conditions of General Order No. 137 of 1903, is entitled under the act of May 13, 1908, when detailed on board merchant ship at a gun of the class at which qualified, to the additional pay provided for gun pointers of that class. (24 Comp., 365; Dec. 28, 1917.)

HEAT AND LIGHT—OFFICERS.

5200. Hereafter the heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men shall be furnished at the expense of the United States under such regulations as the Secretary of War may prescribe. (34 Stat., 1167, Mar. 2, 1907; R. 1822 (1).)

5201. "The provision in the Army appropriation act of March 4, 1915, for the payment of commutation of heat and light to commissioned officers and others authorizes the payment of the commuted values of the heat and light actually necessary for the authorized allowance of quarters occupied * * *." (21 Comp., 769, Apr. 28, 1915.)

5202. "The heat and light authorized to be furnished Army officers at the expense of the United States under the provisions of the act of March 2, 1907 (34 Stat., 1167), is an 'allowance' within the meaning of section 1612, and must be furnished to officers of the Marine Corps in the same amounts or quantities and under the same conditions as to officers of the Army." (22 Comp., 7, July 13, 1915.)

5203. The heat and light allowance of officers occupying quarters other than public has been placed on a commutation basis, and will be paid by officers of the paymaster's department on the same voucher (N. M. C. 426, revised) on which payment is made of their regular monthly pay at the rates prescribed in paragraphs 1036 and 1057, Army Regulations, 1913.

5204. Commutation of heat and light to officers on duty with troops at places where no public quarters are available will be paid by officers of the paymaster's department on the same voucher (N. M. C. 426, revised) on which payment is made of the regular monthly pay.

5205. Where officers on commutation status do not claim heat and light notation should be made on voucher showing reason such claim is not made, as "No expense incurred for heat and light" or "Heat and light furnished by the Government." (See No. 215 Anal. a/c T. E. Thrasher, Dec., 1917.)

5206. Officers of the Marine Corps entitled to the above allowances, whose accounts are carried by a naval pay officer, should submit their claims to the said officer on the Navy form of voucher, in accordance with the provisions of Navy Department General Order No. 152, dated July 1, 1915.

5207. Heat and light allowance of officers of the Marine Corps are payable from the appropriation 'Maintenance, Quartermaster's Department, Marine Corps.'

5208. Retired officers assigned to active duty are entitled to the same allowances for heat and light and under the same conditions as prescribed for officers of corresponding rank on the active list, except that officers above the rank of major will be entitled to a major's allowance and no more. (Naval act, Aug. 29, 1916, 39 Stat., 581.) But retired officers above the grade of major assigned to active duty *in time of war* are entitled to the full pay and allowances of their respective grades. (23 Comp., 603 and 605, Apr. 30, 1917.)

5209. Officers of the Marine Corps occupying quarters other than public are entitled to commutation of heat and light for the actual number of rooms occupied only, not exceeding the number authorized for quarters for the different ranks.

5210. The following table shows the authorized allowance of quarters for officers of the Marine Corps.

	Rooms.
Second lieutenants (pay clerks, quartermaster's clerks, and marine gunners)	2
First lieutenants	3
Captains	4
Majors	5
Lieutenant colonels	6
Colonels	7
Brigadier generals	8
Major generals	9

5211. In calculating commutation for heat and light for a fractional part of a month computation should be on a basis of the actual number of days in such month. (18 Comp., 908, and Comp. Dec., July 27, 1916.)

5212. The following tables show the zones and rates for the payment of commutation of heat and light to officers occupying quarters other than public at the several stations of the United States Marine Corps:

Number of rooms.	December, January, and February.				
	Heat.				Light.
	Zone 1.	Zone 2.	Zone 3.	Zone 4.	
1	$9.35	$8.85	$8.50	$8.15	$1.20
2	15.10	14.10	13.30	12.30	1.70
3	20.40	18.90	17.10	16.20	2.25
4	24.40	22.80	21.00	19.40	2.75
5	28.00	26.50	24.25	22.50	3.25
6	31.50	29.70	27.00	25.20	3.80
7	35.00	32.90	29.75	27.65	4.30
8	38.40	36.00	32.40	29.60	4.85
9	41.85	39.15	35.10	31.50	5.35
10	45.00	42.00	37.50	33.00	5.90
11	47.85	44.55	40.15	34.65	6.40
	Buffalo, N. Y. Chicago, Ill. Denver, Colo. Dover, N. H. London, England. Peking, China. Petrograd, Russia. St. Paul, Minn. Tokyo, Japan.	Annapolis, Md. Baltimore, Md. Boston, Mass. Cincinnati, Ohio. Cleveland, Ohio. Detroit, Mich. Indian Head, Md. Joplin, Mo. Leavenworth, Kans. Newport, R. I. New York, N. Y. Paris, France. Philadelphia, Pa. Pittsburgh, Pa. Portsmouth, N. H. Rome, Italy. St. Louis, Mo. Salt Lake City, Utah. Washington, D. C. Winthrop, Md.	Atlanta, Ga. Bremerton, Wash. Columbus, Ga. Norfolk, Va. Portland, Oreg. Seattle, Wash. Sitka, Alaska. Yorktown, Va.	Charleston, S. C. Houston, Tex. Key West, Fla. Los Angeles, Calif. Mare Island, Calif. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Francisco, Calif. San Diego, Calif. Savannah, Ga. Ukiah, Calif.	

Number of rooms.	March and November.				
	Heat.				Light.
	Zone 5.	Zone 6.	Zone 7.	Zone 8.	
1	$9.00	$8.60	$8.35	$7.25	$1.20
2	14.80	13.80	12.40	10.90	1.70
3	19.65	18.15	16.35	14.10	2.25
4	23.80	22.20	19.80	17.00	2.75
5	27.25	25.50	23.00	19.50	3.25
6	30.60	28.50	26.10	21.90	3.80
6	33.95	31.50	28.70	24.15	4.30
8	37.20	34.40	31.20	26.40	4.85
9	40.50	37.35	33.75	28.35	5.35
10	43.50	40.00	36.50	30.50	5.90
11	45.65	42.90	38.50	32.45	6.40
	Peking, China. Petrograd, Russia. St. Paul, Minn. Tokyo, Japan.	Annapolis, Md. Baltimore, Md. Boston, Mass. Buffalo, N. Y. Capitol Heights, Md. Chevy Chase, Md. and D. C. Chicago, Ill. Cleveland, Ohio. Denver, Colo. Detroit, Mich. Hyattsville, Md. Jefferson City, Mo. Joplin, Mo. Leavenworth, Kans. London, England. Lynchburg, Va. Mount Rainier, Md. Newport, R. I. New York, N. Y. Philadelphia, Pa. Pittsburgh, Pa. Portsmouth, N. H. Riverdale, Md. Rome, Italy. St. Louis, Mo. Salt Lake City, Utah.	Atlanta, Ga. Bremerton, Wash. Cincinnati, Ohio. Indian Head, Md. Norfolk, Va. Paris, France. Portland, Oreg. Seattle, Wash. Sitka, Alaska. Washington, D. C. Winthrop, Md.	Charleston, S. C. Columbus, Ga. Hawaiian Department,[1] all months except June, July, August, and September. Houston, Tex. Key West, Fla. Los Angeles, Calif. Mare Island, Calif. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Diego, Calif. San Francisco, Calif. Savannah, Ga. Ukiah, Calif.	

[1] For light allowance see table for the months of April to September, inclusive, which govern.

Number of rooms.	April, May and October				
	Heat.			Light.	
	Zone 9.	Zone 10.	Zone 11.	April and May.	October.
1	$7.75	$7.65	$6.80	$0.80	$1.20
2	12.10	11.70	8.50	1.15	1.70
3	15.75	15.30	8.50	1.50	2.25
4	19.00	18.40	8.50	1.80	2.75
5	22.25	21.25	8.50	2.15	3.25
6	24.90	24.30	9.00	2.45	3.80
7	27.30	26.95	9.45	2.80	4.30
8	29.20	28.80	9.60	3.10	4.85
9	31.05	30.60	9.90	3.40	5.35
10	32.50	32.00	10.00	3.75	5.90
11	34.10	33.55	10.45	4 05	6.40
	Denver, Colo Petrograd, Russia. Tokyo, Japan.	Annapolis, Md. Baltimore, Md. Boston, Mass. Bremerton, Wash. Buffalo, N. Y. Chicago, Ill. Cincinnati, Ohio. Cleveland, Ohio. Detroit, Mich. Indian Head, Md. Jefferson City, Mo. Leavenworth, Kans. London, England. Newport, R. I. New York, N. Y. Mare Island, Calif. Paris, France. Peking, China. Philadelphia, Pa. Pittsburgh, Pa. Portland, Oreg. Portsmouth, N. H. St. Louis, Mo. St. Paul, Minn. Salt Lake City, Utah. San Francisco, Calif. Seattle, Wash. Sitka, Alaska. Washington, D. C. Winthrop, Md.	Atlanta, Ga. Charleston, S. C. Houston, Tex. Joplin, Mo. Key West, Fla. Los Angeles, Calif. New Orleans, La. Norfolk, Va. Pensacola, Fla. Port Royal, S. C. Rome, Italy. San Diego, Calif.		

Number of rooms.	June, July, August, and September.		
	Heat.		Light.
	Zone 12.	Zone 13.	
1	$7.55	$6.80	$0.80
2	11.40	8.50	1.15
3	14.40	8.50	1.50
4	17.60	8.50	1.80
5	20.50	8.50	2.15
6	23.10	9.00	2.45
7	25.55	9.45	2.80
8	27.60	9.60	3.10
9	29.70	9.90	3.40
10	31.50	10.00	3.75
11	33.00	10.45	4.05
	Bremerton, Wash.	Annapolis, Md.	Portsmouth, N. H.
	Denver, Colo.	Atlanta, Ga.	Rome, Italy.
	Guatemala City, Guatemala (for the year around).	Baltimore, Md.	San Diego, Calif.
		Boston, Mass.	St. Louis, Mo.
		Buffalo, N. Y.	St. Paul, Minn.
	London, England.	Charleston, S. C.	Ukiah, Calif.
	Mare Island, Calif.	Chicago, Ill.	Washington, D. C.
	Paris, France.	Cincinnati, Ohio.	Winthrop, Md.
	Peking, China.	Cleveland, Ohio.	Hawaiian Department.
	Petrograd, Russia.	Detroit, Mich.	
	Portland, Oreg.	Houston, Tex.	ALL YEAR AROUND.
	Salt Lake City, Utah.	Indian Head, Md.	
	San Francisco, Calif.	Joplin, Mo.	Cuba.
	Seattle, Wash.	Key West, Fla.	Dominican Republic.
	Syracuse, N. Y.	Leavenworth, Kans.	Guam, Ladrone Islands.
	Tokyo, Japan.	Los Angeles, Calif.	Haiti.
	Ticonderoga, N. Y.	New Orleans, La.	Nicaragua.
		Newport, R. I.	Panama, Canal Zone.
		New York, N. Y.	Philippine Islands. [1]
		Norfolk, Va.	Porto Rico.
		Pensacola, Fla.	Virgin Islands.
		Philadelphia, Pa.	
		Pittsburgh, Pa.	
		Port Royal, S. C.	

[1] Except Baguio and Camp Keithely, which are in zone 12.

NOTE.—Payment of light: For stations located in the Tropics rates for each month of the year will be the amounts given in the preceding table for the months of April to September, inclusive, increased by 30 per cent. For stations located in Alaska above amounts will be decreased 30 per cent for months April to September, inclusive, and increased 90 per cent for months October to March, inclusive. For stations in the South Temperate Zone the allowances shown in the preceding tables will be reversed with respect to seasons. (See A. R. 1057, 1913).

5213. For charts showing zones of equal temperature, and table showing zones in which important cities are located, see Manual of the Quartermaster Corps, United States Army, 1916 (vol. 2), and Army Pay Tables, 1920, respectively.

5214. If from the tables, etc., at hand it is impracticable to determine the zone in which a station appears, application for the desired information will be made on the Paymaster, United States Marine Corps, Washington, D. C.

5215. Officers of the Navy are entitled, under the act of May 13, 1908 (35 Stat., 127), to the same allowance for heat and light as is provided for an officer of the Army by the act of March 3, 1907 (34 Stat., 1167). (Comp. Dec., Feb. 18, 1910; Bu. Memo. 108, p. 1336; also 15 Comp., 809, June 9, 1909.)

5216. Warrant officers of the Marine Corps have the rank and receive the pay, allowances, etc., of warrant officers of the Navy. The same act provides that warrant officers of the Navy shall receive the same allowances for heat and light as are now or may hereafter be allowed an ensign, United States Navy, i. e., two rooms. (Act Aug. 29, 1916, 39 Stat., 578.)

5217. Pay clerks of the Marine Corps receive the pay, allowances, etc., of a pay clerk of corresponding length of service in the United States Army. (Act July 24, 1910, 36 Stat., 625.)

Pay clerks in the Army have the rank, pay, and allowances of a second lieutenant, United States Army. (Act June 3, 1916, 39 Stat., 170.)

5218. "An officer of the Army upon leave of absence, who was not occupying public quarters during the period of leave, is not entitled to allowances for heat and light during such period under the provisions of the act of March 2, 1907 (34 Stat., 1167)." (16 Comp., 241, Oct. 14, 1909.)

5219. "An officer who was assigned Government quarters furnished with heat and light, but who preferred not to occupy them and lived elsewhere, is not entitled to reimbursement for the expenses of heat and light in the quarters he chose to occupy in preference to those assigned to him by the Government." (Bu. Memo. 108, p. 1336; Comp. Dec., Feb. 18, 1910.)

5220. "An officer maintaining two residences as quarters during the same period is not entitled to have heat and light supplied to both at Government expense during said period even though his accumulated allowance should not be exceeded." (Bu. Memo. 111, p. 1422; Comp. Dec., May 27, 1910.)

5221. "Officers ordered to duty at the 'Naval emergency hospital, Bluefields, Nicaragua,' the expenses of which were defrayed from funds donated by the American Red Cross Society, said hospital being under the supervision of the senior naval officer present, are not entitled to commutation of quarters nor to heat and light allowance while occupying quarters in said hospital." (Bu. Memo. 116, p. 1599; Comp. Dec., Oct. 19, 1910.)

5222. "The purchasing pay officer, Navy pay office, Norfolk, Va., is authorized to pay the commutation for allowance for heat and light in the case of an officer on duty at the navy yard, Norfolk, Va., who maintains a residence at Willoughby Beach, Va." (Bu. Memo. 136, p. 2207; Comp. Dec., June 18, 1912.)

5223. As Baltimore is easily accessible to Washington, with many trains taking an hour in passage, Washington may be considered in its vicinity for a proper residence of a pay officer having his office in Baltimore. (Comp. MS. Dec., Oct. 29, 1912; Bu. Memo. 140, p. 2288, case of Pay Director R. T. M. Ball, United States Navy.)

5224. "An officer regularly stationed at Annapolis and temporarily absent on duty is not entitled to heat and light allowance for a residence maintained in Philadelphia during the time such officer was traveling from place to place; however, he is entitled to this allowance for a period during which he was temporarily on duty in Philadelphia and actually occupied such quarters." (Bu. Memo. 147, p. 2537; Comp. Dec., May 27, 1913.)

5225. "When an officer of the Army occupies as quarters a less number of rooms than his rank entitles him to occupy, * * * he will be allowed the maximum heat and light allowance prescribed in the Army Regulations for the number of rooms actually occupied and no more." (29 Comp., 55, July 30, 1913.)

5226. Only the heat and light for the number of rooms actually occupied, not to exceed the allowance that the Secretary of War has prescribed, can be allowed. (Bu. Memo. 150, p. 2742; Comp. Dec., July 31, 1913.)

5227. "The quarters which a naval officer assigned to temporary duty away from his regular station is entitled to have heated and lighted at Government expense are those occupied by him at his temporary station, unless during the period of the officer's assignment to temporary duty his permanent quarters are occupied by his family or persons dependent upon him for support, in which case the officer is entitled to heat and light allowance for his permanent quarters only." (20 Comp., 67, Aug. 4, 1913, and M. S. Comp. Dec., Mar. 1, 1917, Case Col. Kane.)

5228. "Where a naval officer occupies quarters other than public * * *, he will be entitled only to the allowance prescribed in the regulations for the number of rooms actually occupied, exclusive of bathrooms and rooms used in common with other guests." (20 Comp., 83, Aug. 15, 1913.)

5229. "An officer's certificate as to the number of rooms actually occupied by him, if sufficiently specific, will ordinarily be accepted by the accounting officers as sufficient evidence of the fact of occupancy, but it is not conclusive, and other evidence may be required." (20 Comp., 83, Aug. 15, 1913.)

5230. "An officer while absent with leave is not entitled to heat and light allowance for his permanent quarters unless during the period of such absence those quarters are occupied by his family or persons dependent upon him for support." (20 Comp., 83, Aug. 15, 1913.)

5231. "An officer whose maximum authorized allowance of quarters is six rooms actually occupied but two rooms for the sole use of himself and family, but shared the use of parlor, dining room, kitchen, etc., he is entitled to heat and light allowance for the two rooms only." (Bu. Memo. 150, p. 2774; Comp. Dec., Aug. 18, 1913.)

5232. "An officer entitled by rank to occupy five rooms as quarters who did actually occupy one room July 14 to 30 is entitled to the value of the heat allowance prescribed in the regulations for an officer occupying one room as

quarters during the summer months; it can not be assumed because an officer's quarters consist only of sleeping rooms in a hotel that no heat is necessary for said quarters during summer months." (Bu. Memo. 151, p. 2807; Comp. Dec., Sept. 23, 1913.)

5233. * * * Two officers occupied jointly four rooms, and if these four rooms were occupied by the two officers exclusively as their quarters their heat and light allowance should be computed upon the same basis as if they had each exclusively occupied two rooms as quarters. Rooms exclusively occupied by two or more officers entitled to heat and light allowances are not "rooms used in common with other guests or tenants." (Bu. Memo. 152, p. 2843; Comp. Dec., Oct. 22, 1913.)

5234. "In this case, where an officer jointly occupies an apartment of five rooms with a civilian, payment for heat and light will be adjusted on a basis of one-half the allowance for five rooms, and in like manner for other similar cases where payments have been made; but for the future, in case of joint occupancy by officer and civilian, no payment will be authorized except on the basis of such rooms within the limit as may be shown by certificate to have been occupied by the officer exclusively." (Bu. Memo. 159, p. 3056; Comp. Dec., May 8, 1914.)

5235. "As the value of the total maximum heat allowance for the quarters in question (three rooms) during summer months is $4 per month you are not authorized to pay in excess of one-half of that amount, or $2, as the heat allowance of each of the two officers occupying said quarters." (Bu. Memo. 160, p. 3260; Comp. Dec., June 22, 1914.)

5236. "Where an officer of the Army occupies as quarters an entire house consisting of a greater number of rooms than his authorized allowance of quarters he is entitled to reimbursement for the full amount expended by him for heat for said house provided said amount does not exceed the heat allowance fixed in the regulations prescribed by the Secretary of War for the authorized allowance of quarters of said officer." (21 Comp. 144, Sept. 11, 1914.)

5237. "Where an officer occupying quarters with his family at a station where he is on duty is assigned to temporary duty at some other station and his family continues to occupy the quarters at the old station during his absence the necessary heat and light for the quarters so occupied by his family may be furnished at Government expense to the extent of the officer's authorized allowance provided he does not receive or claim his heat and light allowance or any part thereof for quarters elsewhere." (21 Comp., 441, Jan. 5, 1915.)

5238. "Where four officers of the Navy with the rank of lieutenant (junior grade) each entitled to heat and light at Government expense occupy exclusively and as quarters an entire house, each officer is entitled to reimbursement

for one-fourth of the amount actually expended for heat and light for the house, provided such share does not exceed the value of the maximum allowances for heat and light, respectively, fixed by the regulations for three rooms." (Bu. Memo. 172, p. 3705; Comp. Dec., June 11, 1915.)

5239. "An officer of the Navy on temporary duty in the United States away from his station beyond seas, if entitled to commutation of quarters at such station, continues to be so entitled during the period of his temporary absence in the United States. He is not entitled, however, to commutation of heat and light during such absence unless his quarters at his permanent station are occupied by his family or persons dependent upon him for support." (Bu. Memo. 179, p. 3870; Comp. Dec., Jan. 17, 1916.)

5240. "Officers or enlisted men of the Army have no vested rights to commutation of heat allowance for quarters, but in every case it is within the discretion of the Secretary of War to determine whether fuel in kind or commutation of the allowance thereof shall be allowed.

"An officer or enlisted man of the Army, although nominally in a commutation status with respect to heat or quarters, is not entitled to payment of such commutation in any amount for any period during which fuel is furnished him in kind by the Quartermaster's Corps under a so-called contract of 'purchase'; but he is not to be charged for fuel so supplied him except for what may be furnished in excess of his authorized allowance for the quarters occupied." (22 Comp., 451, Mar. 9, 1916.)

5241. "The fact that a naval officer did not receive nor require his maximum allowance of light for quarters for a particular month does not entitle him to exceed the maximum allowance thereof in a subsequent month." (22 Comp., 570, May 4, 1916.)

5242. "An officer of the Marine Corps in a commutation status promoted from one grade to another is entitled to commutation of heat and light of the higher grade from the date of receipt and acceptance of the commission only." (MS. Comp. Dec., Jan. 19, 1917; Bu. Memo. 196, p. 4296.)

5243. Since payments made on account of heat are in the nature of reimbursement rather than of money allowances fixed by law, where an officer of the Navy occupies quarters in a locality where no expense is incurred for the heating of same, he is not entitled to a money allowance therefor. (24 Comp., 327, Dec. 7, 1917.)

5244. Heat and light are in their nature allowances in kind as distinguished from commuted allowances; therefore an Army officer declining to occupy available quarters is not entitled to commutation of heat and light when living elsewhere. (24 Comp., 338, Dec. 11, 1917.)

5245. The provision in the act of March 3, 1915, excepting the occupancy by officers of the Army of one room in a building at the Ordnance Proving

Ground, Sandy Hook, N. J., locally known as the brick house, as occupancy of public quarters within the meaning of said act and the law authorizing the allowance and commutation of quarters does not authorize the allowance of heat and light for said room or commutation therefor. (25 Comp., 461, Dec. 23, 1918.)

5246. Heat and light allowances to officers of the Navy for fractional parts of a month should be computed on the basis of the actual number of days in the month and not on the basis of 30 days to the month. (1 Comp. Gen. 102. Sept. 1, 1921.)

HEAT AND LIGHT—OFFICERS (ACT OF APR. 16, 1918).

5260. 1. The Act approved April 16, 1918 (40 Stat. 530), provides:

"That during the present emergency every commissioned officer of the Army of the United States on duty in the field, or on active duty without the territorial jurisdiction of the United States, who maintains a place of abode for a wife, child, or dependent parent, shall be furnished at the place where he maintains such place of abode, without regard to personal quarters furnished him elsewhere, the number of rooms prescribed by the act of March second, nineteen hundred and seven (Thirty-fourth Statutes, page eleven hundred and sixty-nine), to be occupied by, and only so long as occupied by, said wife, child, or dependent parent; and in case such quarters are not available every such commissioned officer shall be paid commutation thereof and commutation for heat and light at the rate authorized by law in cases where public quarters are not available; but nothing in this Act shall be so construed as to reduce the allowances now authorized by law for any person in the Army."

5261. SEC. 2. That the rights and benefits prescribed under the act of April 16, 1918, granting commutations of * * * heat, and light during the present emergency to officers of the Army on duty in the field are hereby continued and made effective until June 30, 1922, and shall apply equally to officers of the * * * Marine Corps * * *. (Act of May 18, 1920, 41 Stat. 602.)

5262. "Commutation of heat and light under the act of April 16, 1918, is authorized only for the number of rooms, not exceeding the number authorized for the officer's grade, which are actually occupied by dependents; the rate of commutation to be determined under regulations prescribing the rate thereof as of the place where the dependents live." (24 Comp., 681, May 14, 1918.)

5263. "Commutation of heat and light under the act of April 16, 1918, is authorized for the dependents named therein during the time which they alone occupy one or more rooms at a hotel or boarding house where room and board are charged for as one item, but not where they occupy alone or share a room or rooms as guests." (24 Comp., 681, May 14, 1918.)

5264. Warrant officers of the Navy whose right to heat and light allowance arises by assimilation to the allowances of a commissioned officer of the Navy, which officer's right, in turn, arises by assimilation to that of an officer of corresponding rank in the Army, are entitled to the heat and light allowance on account of dependents, as authorized for officers of the Army under the act of April 16, 1918. (25 Comp., 336, Oct. 22, 1918.)

5265. Where an officer of the Army entitled to commutation of quarters in his own behalf under laws enacted prior to April 16, 1918, drew the allowance for quarters for four rooms, and heat and light allowance for one room, and during the same period maintained a place of abode consisting of four rooms for his wife, said officer is entitled under the act of April 16, 1918, to receive commutation of heat and light for three of the rooms occupied by his wife at the rate prescribed for the place where the abode for the wife was maintained. (25 Comp., 340, Oct. 23, 1918.)

5266. Under the act of April 16, 1918, authorizing the payment of commutation of quarters, heat, and light to Army officers who maintain an abode for a wife, child, or dependent parent only one abode is authorized for dependents in the order named, although such abode may be occupied by any or all such dependents within the officer's authorized allowance. (25 Comp., 785, Apr. 17, 1919.)

5267. The question of the zones in which certain places outside of the United States are located with relation to the payment of commutation of heat and light for an abode maintained for dependents is a matter to be fixed by regulation by the Secretary of War. (25 Comp., 834, Apr. 26, 1919.)

5268. An Army officer abroad on duty without troops, drawing commutation of heat and light for rooms occupied by him is entitled, under the act of April 16, 1918 (40 Stat., 530), to commutation of heat and light for such number of rooms actually occupied by his dependents as, added to the number of rooms for which he is paid commutation in his own right abroad, would make up the number to which his grade entitles him as provided by the act of March 2, 1907 (34 Stat. 1169). (26 Comp., 182, Sept. 9, 1919.)

5269. Under the act of April 16, 1918, 40 Stat., 530, an officer is entitled to commutation of heat and light for the number of rooms authorized for his grade up to the number actually occupied by himself abroad and his family in the United States, as of the rate for the zone in which his family or dependents reside, from which should be deducted the value in that zone of the rooms he may have occupied abroad and for which he was allowed commutation of heat and light there. (26 Comp., 273, Oct. 14, 1919.)

5270. See chapter "Commutation of quarters" for further decisions of the Comptroller General of the United States relative to payment for heat and light under the act of April 16, 1918.

HEAT AND LIGHT—ENLISTED MEN.

5300. Hereafter heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men shall be furnished at the expense of the United States under such regulations as the Secretary of War may prescribe. (Army act Mar. 2, 1907, 34 Stat., 1167; R. 1822, (1).)

5301. Where the payment of commutation of quarters to enlisted men is authorized commutation of heat and light, at the prescribed rates for one room, will be paid (during period quarters are actually occupied) by the paymaster's department. Credit for such commutation of heat and light will be made on the pay roll or individual voucher on which payment is made of the regular monthly pay. (See 383 and 394 S. of A.)

5302. Commutation for heat and light for enlisted men should be computed on the basis of the actual number of days within the month.

5303. Enlisted men serving with their organizations ashore who are entitled to receive commutation for quarters, heat, and light will be paid on the regular monthly pay roll on which payment is made of the regular monthly pay.

5304. Payment of commutation of heat and light for enlisted men on duty at recruiting stations and the recruiting bureau of the Marine Corps will be made by disbursing officers on pay rolls or Form N. M. C. 731 (pay and allowance voucher, enlisted men, detached service), and only for the authorized allowance of one room.

5305. Payment of commutation for heat and light is not authorized unless quarters have actually been occupied by the enlisted man during the period of furlough.

5306. Commutation of heat and light is payable to an enlisted man who is absent on temporary duty from his regular station, provided his family occupied his quarters at the permanent station and payment for heat and light of the quarters at his temporary station is not made by the Government. (21 Comp., 441, Jan. 5, 1915.)

5307. Where enlisted men on duty with their organizations are entitled to commutation of quarters, heat, and light the first pay roll, and each subsequent pay roll upon which credit is made, should show: "Credited Com. of Qrs., heat and light, by authority of the major general commandant, dated ———, 191—. No quarters available, or fuel and light in kind furnished, for any portion of the period credited."

In addition to this certificate on the pay roll Form N. M. C. 758, signed by the enlisted man concerned, will be filed as a pay-roll voucher.

5308. Expenditures of this nature will be included in the report (N. M. C. 836) to the quartermaster, Marine Corps.

HEAT AND LIGHT—ENLISTED MEN (ACT OF APR. 16, 1918).

5350. SEC. 2. That the rights and benefits prescribed under the Act of April 16, 1918 (40 Stat., 530), granting commutation of quarters, heat, and light during the present emergency to officers of the Army on duty in the field are hereby continued and made effective until June 30, 1922, and shall apply equally to officers of the Navy, Marine Corps, Coast Guard, and Public Health Service: *Provided*, That such rights and benefits as are prescribed for officers shall apply equally for enlisted men now entitled by regulations to quarters or to commutation therefor. (Act of May 18, 1920, 41 Stat., 602.)

5351. Under section 2 of the act of May 18, 1920, Public No. 210, enlisted men of the Army entitled to separate quarters or commutation therefor as provided by Army regulations in force on May 18, 1920, and not receiving commutation, or quarters other than personal quarters, and who maintain an abode for dependents within the purview of the act of April 16, 1918, 40 Stat., 530, are entitled to dependent commutation of quarters at the rate of $15 per month and heat and light allowance for one room, their receipt of such dependent commutation of quarters, heat, and light in no way affecting their right to receive the additional ration or commutation therefor under section 5, or transportation for dependents upon permanent change of station under section 12, of said act of May 18, 1920.

Although the grade of "sergeant," first class, artillery detachment, United States Academy," is not specifically mentioned in Army regulations in force on May 18, 1920, enlisted men holding that grade are nevertheless noncommissioned officers not below the grade of color sergeant, and therefore entitled to the benefits of sections 2, 5, and 12 of the act of May 18, 1920, Public No. 210, extending the right to receive commutation of quarters, heat, and light for dependents to enlisted men, authorizing one additional ration or commutation therefor, and payment of transportation to dependents of certain enlisted men when ordered to make a permanent change of station. (26 Comp., 954, May 27, 1920.)

5352. An enlisted man drawing subsistence allowance which includes commutation of quarters, heat and light, can not also draw commutation of quarters, heat, and light for his dependents.

HONORABLE DISCHARGE GRATUITY.

5400. Sections 1612 and 1573 of the Revised Statutes are worded as follows:

"SEC. 1612. The officers of the Marine Corps shall be entitled to receive the same pay and allowances, and the enlisted men shall be entitled to receive the same pay and bounty for reenlisting, as are or may be provided by or in pursuance of law for the officers and enlisted men of like grades in the infantry of the Army."

"SEC. 1573. If any seaman, ordinary seaman, landsman, fireman, coal-heaver, or boy, being honorably discharged, shall reenlist for three years, within three months thereafter, he shall, on presenting his honorable discharge, or on accounting in a satisfactory manner for its loss, be entitled to pay, during the said three months, equal to that to which he would have been entitled if he had been employed in actual service."

5401. Section 16 of the act of March 3, 1899 (30 Stat., 1008), is worded, in part, as follows:

"SEC. 16. That hereafter the term of enlistment of all enlisted men of the Navy shall be four years; *Provided*, That section fifteen hundred and seventy-three, Revised Statutes, be amended to read: 'If any enlisted man or apprentice, being honorably discharged, shall reenlist for four years within four months thereafter, he shall, on presenting his honorable discharge or on accounting in a satisfactory manner for its loss, be entitled to pay during the said four months equal to that to which he would have been entitled if he had been employed in actual service,'" * * *

5402. The act of August 22, 1912 (37 Stat., 331), is worded, in part, as follows:

"That section fifteen hundred and seventy-three of the Revised Statutes of the United States as amended by section sixteen of an Act entitled 'An Act to reorganize and increase the efficiency of the personnel of the Navy and Marine Corps of the United States,' approved March third, eighteen hundred and ninety-nine, be, and the same is hereby, amended to read as follows: 'If any enlisted man or apprentice, being honorably discharged, shall reenlist for four years within four months thereafter, he shall, on presenting his honorable discharge or on accounting in a satisfactory manner for its loss, be entitled to a gratuity of four months' pay equal in amount to that which he would have received if he had been employed in actual service: *Provided*, That any enlisted man in the Navy whose term of enlistment has been extended for an aggregate of four years shall, after the expiration of the preceding four-year term of enlistment upon which the extension is made and if otherwise entitled to an honorable discharge, be paid the gratuity above provided.'" * * *

5403. The act of July 11, 1919 (41 Stat., 139, 140), provides:

"Enlisted men of the Navy, Marine Corps, and Coast Guard, who enlisted for the period of the war or enlisted for a period of four years between February 3, 1917, and November 11, 1918, and have their status changed to that of men who enlisted for the period of the war if otherwise entitled to an honorable discharge, may, under such regulations as the Secretary of the Navy may prescribe, extend their enlistments for a period of one, two, three, or four full years, and shall be entitled to and receive the same rights, privileges, pay, and allowances in all respects as now provided by law for men who extend enlistment on completion of terms of enlistment, except as to gratuity pay: *Provided*, That as to gratuity pay such enlisted men who extend their enlistment as before provided shall be entitled to receive an allowance of one month's pay for extending their enlistment for one year, two months' pay for extending their enlistment for two years, three months' pay for extending their enlistment for three years, and in the Navy four months' pay for extending their enlistment for four years."

"Enrolled men of the Naval Reserve Force and of the Marine Corps Reserve, other than commissioned and warrant officers, who have performed active duty during the war, may, upon their own application, be transferred to the Regular Navy and Marine Corps, respectively, to serve the unexpired term of their enrollment in such rating or rank as they may be found qualified under such regulations as the Secretary of the Navy may prescribe: *Provided*, That men so transferred shall have at least one year to serve in the Regular Navy or the Marine Corps before the expiration of their current enlistment: *Provided further*, That such transfers may not be made in excess of the authorized enlisted strength of the Navy or Marine Corps: *Provided further*, That enrolled men so transferred shall be entitled to and receive the same pay, rights, privileges, and allowances in all respects as now provided by existing law for men regularly discharged and reenlisted immediately upon expiration of their full four-year enlistment in the Regular Navy or Marine Corps."

5404. (*a*) Section 7 of the naval act of June 4, 1920 (41 Stat., 836), provides as follows:

"That hereafter enlistments in the Navy and Marine Corps may be for terms of two, three, or four years, and all laws now applicable to four-year enlistments shall apply, under such regulations as may be prescribed by the Secretary of the Navy, to enlistments for a shorter period with proportionate benefits upon discharge and reenlistment: *Provided*, That hereafter the Secretary of the Navy is authorized, in his discretion, to establish such grades and ratings as may be necessary for the proper administration of the enlisted personnel of the Navy and Marine Corps."

(*b*) Section 2 of the naval act of July 12, 1921, provides as follows:

"That hereafter no enlisted man in the Navy shall be paid on reenlistment an honorable-discharge gratuity, or any proportionate part thereof, in excess of any amount equal to one month's pay for each year of service in the last expiring enlistment of such enlisted man."

5405. The Comptroller of the Treasury, under date of July 28, 1920 (27 Comp., 101), held that so much of section 1612 of the Revised Statutes as provides that enlisted men of the Marine Corps shall be entitled to receive the same bounty for reenlisting, usually designated as honorable-discharge gratuity, as enlisted men of like grades in the Infantry of the Army is repealed and superseded by section 7 of the act of June 4, 1920 (41 Stat., 836), under the provisions of which enlisted men of the Marine Corps reenlisting on or after June 4, 1920, for four years, three years, or two years, are entitled to receive four months', three months', or two months' extra pay, respectively, at the rate of pay they were receiving at time of honorable discharge.

The decision of the Comptroller of the Treasury of July 9, 1920 (27 Comp., 31), is to the effect that the provision in section 27 of the Army reorganization act of June 4, 1920 (41 Stat., 775), that an enlistment allowance equal to three times the monthly pay of a soldier of the seventh grade shall be paid to every soldier who enlists or reenlists for a period of three years, has no application to the Marine Corps, but the reenlistment pay, otherwise known as honorable-discharge gratuity, of members of the Marine Corps depends entirely upon laws providing therefor in effect prior to June 4, 1920, and the provisions of section 7 of the naval service appropriation act of June 4, 1920 (41 Stat., 836).

5406. Honorable discharge gratuity (bounty) laws in effect prior to June 4, 1920, apply to all extensions of "period of the war" enlistments, and transfers to the Regular Marine Corps by members of the Marine Corps Reserve to serve unexpired term of enrollment, authorized by the act of July 11, 1919. (For laws governing and decisions, etc., effecting, see chapter "Bounty," Manual of the Paymaster's Department, Marine Corps, 1917, revised.)

5407. A marine reenlisting after June 4, 1920, within four months after honorable discharge from the Marine Corps is entitled to a gratuity of two months' pay for reenlisting for two years, three months' pay for reenlisting for three years, and four months' pay for reenlisting for four years, at the rate that he would have received had he been employed in active service for two, three, or four months, respectively, immediately following discharge.

5408. Marines reenlisting after June 4, 1920, but not later than November 17, 1920, within one year from date of honorable discharge from the Marine Corps are entitled to the same gratuity as those reenlisting within four months. (Sec. 10, act of May 18, 1920.)

5409. The honorable discharge gratuity includes base pay plus all permanent additions thereto, but not temporary additions which require a special detail, such as gun pointer, messman, cook, specialist, etc. (Comp. Dec. Mar. 27, 1903, and June 19, 1906.) In computing the two, three, or four months' gratuity, pay for good-conduct medal awarded on date of discharge should be included. (Comp. Dec., Aug. 3, 1906. Memo. 66, p. 136.)

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5410. Rulings of the comptroller on honorable-discharge gratuity (bounty) laws in effect prior to June 4, 1920, which apply to the class of men referred to in the preceding paragraph:

(*a*) Where an enlisted man of the Marine Corps was examined and found qualified for promotion to the grade of corporal, but the warrant appointing him as such was not received by or delivered to him until after discharge and reenlistment, said enlisted man is entitled to honorable-discharge gratuity at the rate he was receiving at date of discharge, viz, that of a private. (25 Comp., 238, Sept. 20, 1918.)

(*b*) Enrolled men of the Marine Corps Reserve who are transferred to the Regular Marine Corps as provided in the act of July 11, 1919 (Public No. 8), are entitled to continuous-service pay and to reenlistment bounty if without prior service in the Army or Marine Corps. They are not entitled to pay under General Order No. 34, to the $60 discharge gratuity, nor to travel allowance. (26 Comp., 33, July 12, 1919.)

(*c*) A marine who first enlisted for " duration of the war " and was honorably discharged in the course of the demobilization following the signing of the armistice was discharged at the expiration of his first enlistment period within the meaning of the act of May 11, 1908 (35 Stat., 109, 110), and upon reenlistment within three months thereafter is entitled to continuous-service pay and gratuity as provided in said act. (26 Comp., 354, Nov. 4, 1919.)

(*d*) Under the act of May 11, 1908 (35 Stat., 110), authorizing the payment of an amount equal to three months' pay, generally known as honorable-discharge gratuity of reenlistment bonus, to privates, musicians, or trumpeters of the Army honorably discharged at the termination of their first enlistment period who reenlist within three months of the date of said discharge, the termination of the first enlistment period is the date of the expiration of the first three years or four years of continuous service, according to the length of regular enlistment periods prescribed by the statute in force when the enlistment was entered into, and the right to the gratuity or bonus and the amount thereof is dependent on the status of the men and their rates of pay on that date, payment of which is to be made at that time if a reenlistment within three months after an honorable discharge occurred prior thereto or at the time of the first reenlistment within three months after an honorable discharge subsequent thereto, only one payment of the gratuity to the same person being authorized. (26 Comp., 715, Mar. 5, 1920.)

(*e*) Continuous-service pay and honorable-discharge gratuity authorized by the act of May 11, 1908 (35 Stat., 109), for men who reenlist in the Army within three months after an honorable discharge from continuous service of four years as a private in the Marine Corps under an enlistment entered into on or after November 1, 1916, shall be computed in the same manner as if their prior continuous service of four years had been in the Army; that is, counting the first

three years thereof as the first enlistment period and the fourth year as the first year of the second enlistment period.

A soldier honorably discharged from the Army who enlists in the Marine Corps within three months thereof is entitled to have his continuous-service pay and honorable-discharge gratuity computed as if his reenlistment had been of like grade in the Infantry of the Army.

With the exception of those enlisted men of the Army described in the joint resolution of September 29, 1919 (41 Stat., 291), as having enlisted in the Regular Army prior to April 2, 1917, and who accepted or may accept their discharge from such enlistment in order to reenlist under the terms of the act of February 28, 1919 (40 Stat., 1211), all enlisted men of the Army who, prior to the termination of the period for which they enlisted, are discharged for the purpose of continuing in the military service in a different capacity are not entitled to travel allowance authorized by the act of February 28, 1919 (40 Stat., 1203). (26 Comp., 729, Mar. 8, 1920.)

(*f*) The decision of the Comptroller of the Treasury dated March 5, 1920 (26 Comp. Dec., 715), to the extent of holding that the period of three years shall constitute an enlistment period in the Marine Corps for the purpose of computing continuous-service pay and honorable-discharge gratuity, regardless of the actual time served in any particular enlistment, thereby overruling the decision of the Comptroller of the Treasury dated November 4, 1919 (26 Comp. Dec., 354), holding that enlisted men of the Marine Corps reenlisting within three months after honorable discharge from an enlistment for "duration of the war" were entitled to continuous-service pay and honorable-discharge gratuity, shall not operate to take away from marines so reenlisting any rights which accrued to them under the view of the law as expressed in said decision of November 4, 1919; but for any enlistments or reenlistments in the Marine Corps accomplished after March 31, 1920, said decision of March 5, 1920, should be applied. (26 Comp., 883, Apr. 30, 1920.)

5411. Duration-of-war enlistment in the Army not counted as full enlistments in the Marine Corps for purpose of computing continuous-service pay and honorable-discharge gratuity. (Comp. MS. Dec., June 12, 1920.)

5412. Bounty is not subject to deduction for hospital fund.

5413. "The phrase 'within four months,' as used in section 16 of the act of March 3, 1899, providing for an honorable-discharge gratuity and increase of pay of an enlisted man of the Navy upon his reenlistment within four months from his honorable discharge means within four calendar months, and in computing the same the day of discharge, and that day only, should be excluded." (14 Comp., 583, Mar. 6, 1908); for example: An enlisted man discharged September 21, 1919, must reenlist on (or before) January 21, 1920, to be entitled to bounty within the meaning of the above decision.

5414. An enlisted man of the Navy who was honorably discharged January 19, 1907, and reenlisted May 20, 1907, did not reenlist "within four months"

within the meaning of section 16 of the act of March 3, 1899, and is not entitled to the honorable-discharge gratuity pay for said four months nor to the $1.36 increase of pay during such reenlistment provided for said act. (14 Comp., 583, Mar. 6, 1908.)

5415. "A hospital apprentice who is given an ordinary discharge and who reenlists two days later is entitled to the honorable-discharge gratuity, provided the department subsequently changes the character of his discharge from "ordinary' to 'honorable,' such action being construed as correcting an error." (Bu. Memo. 132, p. 1990; Comp. Dec., Feb 3, 1912.)

5416. Bounty will be credited on pay rolls or individual vouchers. The column of "remarks" will contain complete information supporting such credits; for example: "Hon. dis. as a (state rank) at or on board _____ (station or vessel) _____. Date _____."

5417. A marine who enlists to serve during minority who obtains an honorable discharge and reenlists within four months is entitled to the bounty. (See 20 Comp., 409, Dec. 22, 1913.)

5418. An enlisted man of the Navy who at the expiration of his term of enlistment is not discharged therefrom, but under the provisions of the act of August 29, 1916, is transferred to the Fleet Naval Reserve, and who, within four months after the date of expiration of such term of enlistment, is discharged from the Fleet Naval Reserve and reenlisted for four years in the Regular Navy, is entitled, in an otherwise proper case, to honorable-discharge gratuity and to continuous-service pay. (23 Comp., 535; Mar. 28, 1917.)

5419. An enlisted man of the Navy, who reenlists within four months of the date of his honorable discharge therefrom, is not deprived of the gratuity authorized under the act of August 22, 1912, merely because of service in the Naval Reserve during the interval. (24 Comp., 129, Aug. 20, 1917.)

5420. Enlisted men of the Navy whose discharge was other than honorable and who under the provisions of the act of July 11, 1919 (Public, No. 8), became entitled to an honorable discharge, are entitled to honorable-discharge gratuity and continuous-service increase of pay only if reenlistment occurs within four months from the date of actual discharge. (26 Comp., 83, July 28, 1919.)

5421. For the purpose of computing payments of honorable-discharge gratuity, continuous-service pay, and pay under General Order No. 34, enlistments in the Navy for "the period of the present war," authorized by section 3 of the act of May 22, 1917 (40 Stat., 84), may be considered to have expired on date of discharge; or in case of an extension of an enlistment, as provided by the act of July 11, 1919 (Public, No. 8), on date the extension becomes effective. (26 Comp., 132, Aug. 14, 1919.)

5422. An enlisted man of the Navy who was given an ordinary discharge to enable him to accept an appointment as an officer in the Naval Reserve Force, and who within four months from his resignation as such reenlisted in the Regular Navy, is entitled under act of July 11, 1919, 41 Stat., 141, to have his

preceding and present terms of enlistment counted as continuous for the purpose of continuous-service pay, but said statute does not operate to affect the character of his former discharge so as to confer upon him the benefits of honorable-discharge gratuity pay or pay under General Order No. 34. (26 Comp., 364, Nov. 7, 1919.)

5423. Under the act of August 29, 1916 (39 Stat., 590), an enlisted man of the Navy who was enrolled in the Fleet Naval Reserve within four months after discharge and who after discharge from the Fleet Naval Reserve was again enlisted in the Regular Navy within the prescribed period is entitled to honorable discharge gratuity computed upon the pay he was receiving at the date of his last discharge from the Regular Navy. (26 Comp., 489, Dec. 13, 1919.)

5424. An enlisted man of the Regular Navy who upon discharge enlisted in the Naval Reserve, authorized by the act of March 3, 1915 (38 Stat., 940), and upon the abolishment of that organization enrolled in the Naval Reserve Force, is entitled under the act of August 29, 1916 (39 Stat., 587), as amended, to the honorable discharge gratuity should he be discharged from the latter organization and reenlisted in the Regular Navy within four months of said discharge. Such enlisted man is also entitled to the continuous-service increase of pay and to the additional pay provided by article 4427 (25), Naval Regulations, 1913, upon such reenlistment, whether or not the reenlistment takes place within four months of discharge. (26 Comp., 556, Jan. 14, 1920.)

5425. The $2 per month additional pay authorized by the act of February 4, 1919 (40 Stat., 1056), to each enlisted or enrolled person of the naval service to whom is awarded a medal of honor, distinguished-service medal, or a Navy cross should be included in computing honorable-discharge gratuity of enlisted men in the Navy who reenlist for four years within four months after an honorable discharge. (26 Comp., 976, May 28, 1920.)

5426. The provision of section 27 of the Army reorganization act of June 4, 1920 (41 Stat., 775), that an enlistment allowance equal to three times the monthly pay of a soldier who enlists or reenlists for a period of three years, has no application to the Marine Corps, but the reenlistment pay, otherwise known as honorable-discharge gratuity of members of the Marine Corps, depends entirely upon laws providing therefor in effect prior to June 4, 1920, and the provisions of section 7 of the naval service appropriation act of June 4, 1920 (41 Stat., 836). (27 Comp., 31, July 9, 1920.)

5427. Where an enlisted man of the Navy was honorably discharged prior to the approval of the act of May 18, 1920 (41 Stat., 602), granting certain increases in pay, and reenlisted within four months of said discharge but not until after May 18, 1920, his honorable-discharge gratuity or reenlistment bonus of four months' pay under the act of May 22, 1912 (37 Stat., 331), should be computed at the old rate of pay for the period between discharge and May 18, 1920, and at the new rate of pay prescribed by said act of May 18, 1920,

for the period subsequent to that date necessary to make up the four months. (27 Comp., 52, July 16, 1920.)

5428. (*a*) An enlisted man of the Navy honorably discharged on account of expiration of enlistment prior to January 1, 1920, who reenlists within one year of such discharge but not until after May 18, 1920, is entitled to honorable-discharge gratuity or reenlistment bonus of four months' pay at the rate he was receiving at date of discharge, the increases authorized by the act of May 18, 1920 (41 Stat., 602), not entering into the computation, there having been no service between January 1, 1920, and May 18, 1920.

(*b*) An enlisted man of the Navy honorably discharged between January 1, 1920, and May 18, 1920, who reenlisted during that period within four months from such discharge, is entitled to have his honorable discharge gratuity or reenlistment bonus of four months' pay computed at the increased rates of pay authorized by the act of May 18, 1920 (41 Stat., 602), such increase being effective from January 1, 1920. (27 Comp., 52, July 16, 1920.)

5429. Where an enlisted man of the Navy was honorably discharged prior to January 1, 1920, and reenlisted within four months of said discharge but not until after January 1, 1920, his honorable-discharge gratuity or reenlistment bonus of four months' pay, under the act of May 22, 1912 (37 Stat., 331), should be computed at the old rates of pay for the period between discharge and January 1, 1920, and at the new rates of pay prescribed by the act of May 18, 1920 (41 Stat., 602), for the period subsequent to January 1, 1920, necessary to make up the four months. (27 Comp., 52, July 16, 1920.)

5430. Members of the Naval Reserve Force on active duty who are transferred to the Regular Navy after January 1, 1920, are entitled to have their honorable-discharge gratuity or reenlistment bonus of four months' pay computed on the new rates of pay authorized by the act of May 18, 1920 (41 Stat., 602), made effective from January 1, 1920; and where the transfer occurred prior to January 1, 1920, but within four months of that date, the honorable discharge gratuity should be computed at the old rates of pay for the period between date of transfer and January 1, 1920, and at the new rates of pay for the period subsequent to that date necessary to make up the four months. (27 Comp., 52, July 16, 1920.)

5431. Members of the Fleet Naval Reserve transferred thereto from the Regular Navy at expiration of enlistment after 16 years' service, who are discharged on or after May 18, 1920, and during the period of six months after May 18, 1920, reenlist in the Regular Navy within one year of the date of their transfer to the Fleet Naval Reserve, are entitled to honorable-discharge gratuity or reenlistment bonus of four months' pay. (27 Comp., 52, July 16, 1920.)

5432. Under section 7 of the act of June 4, 1920 (41 Stat., 836), the bounty or gratuity authorized for reenlistment after honorable discharge, otherwise designated as honorable-discharge gratuity, is not payable on an enlistment in the

Marine Corps after a discharge from the Army or Navy. (27 Comp., 170. Aug. 17, 1920.)

5433. The amount of honorable-discharge gratuity or reenlistment bonus of enlisted men of the Navy on reenlistments for two years, or three years, or four years, authorized by the acts of July 11, 1919 (41 Stat., 134), and June 4, 1920 (41 Stat., 836), is equal to the pay the enlisted men would have received if they had been employed in actual service two months, or three months, or four months, respectively. (27 Comp., 210, Aug. 27, 1920.)

5434. Enlisted men of the Navy who, under the provisions of the act of July 11, 1919 (41 Stat., 139), extend their enlistments for one year, and before the expiration thereof extend the same for another year, the honorable discharge gratuity of one month's pay to which they become entitled upon the second extension of enlistment should be computed at the rate of pay they were receiving at the time of expiration of the first extended enlistment. (27 Comp., 298, Sept. 27, 1920.)

5435. An enlisted man of the Navy is entitled to honorable-discharge gratuity pay on reenlistment for duration of war within four months from honorable discharge from a four-year enlistment. (27 Comp., 376, Oct. 20, 1920.)

5436. Immediately upon extension of a four-year enlistment in the Navy for an aggregate of four years, whether by one or more extensions, an enlisted man acquires a right to honorable-discharge gratuity or reenlistment bonus under the act of August 22, 1912 (37 Stat., 331), to be computed on the rate of pay received on the date his original four-year enlistment was due to expire. (Distinguished from 27 Comp. Dec., 298.) (27 Comp., 381, Oct. 22, 1920.)

5437. An enlisted man on active duty in the Regular Navy on January 1, 1920, whose enlistment period expired prior to May 18, 1920, but who was on active service in the Naval Reserve Force on May 18, 1920, was "recalled" to active service in contemplation of the act of May 18, 1920 (41 Stat., 603), thereby entitling him to the increased rates of pay prescribed by said act for all active service rendered after December 31, 1919, and upon reenlistment in the Regular Navy after May 18, 1920, within the time required by law to authorize payment of honorable discharge gratuity, he is entitled to have such gratuity computed on the increased rates of pay prescribed by said act for the rating held when previously discharged from the Regular Navy between January 1, 1920, and May 18, 1920. (27 Comp., 703, Feb. 11, 1921.)

5438. Where the discharge of an enlisted man of the Navy occurs at such a time between January 1, 1920, and May 18, 1920, as to allow four months to expire before May 18, 1920, and reenlistment occurs within one year from such discharge but subsequent to May 18, 1920, honorable discharge gratuity, or reenlistment bonus, equal to the amount of four months' pay he would have received if in actual service for that period after discharge, is not to be computed on the increased rates of pay authorized by the act of May 18, 1920 (41 Stat., 603), the entire four months' period, the pay for which constitutes the gratuity,

having expired prior to the date of the act, but such gratuity is to be computed at the rate of pay received when discharged. (27 Comp., 742, Feb. 19, 1921.)

5439. Section 7 of the act of June 4, 1920 (41 Stat., 836), authorizing enlistments in the Navy and Marine Corps for periods of less than four years and making the benefits on discharge and reenlistment proportionate to the length of service, does not curtail the benefits allowed enlisted men of the Marine Corps Reserve upon transfer to the Regular Marine Corps in accordance with the act of July 11, 1919 (41 Stat., 139), but men so transferred are entitled to the full amount of honorable-discharge gratuity provided by the act of May 11, 1908 (35 Stat., 110), notwithstanding that the unexpired portion of their enlistment to be served in the Regular Marine Corps after transfer is less than four years. (27 Comp., 886, Apr. 12, 1921.)

5440. (*a*) The effect of the act of July 12, 1921, 42 Stat., 139, is to limit the payment of honorable-discharge gratuity on reenlistments in the Navy on or after its date to one month's pay for each year of service in last expiring enlistment that is not in excess of number of years for which reenlisted.

(*b*) Active duty in the Naval Reserve Force in the enrollment in which serving when transferred to the Regular Navy under the act of July 11, 1919, 41 Stat., 139, is service included in that of an enlisted man in "last expiring enlistment" for the purpose of the payment of honorable-discharge gratuity pursuant to the act of July 12, 1921, 42 Stat., 139; but inactive duty in such reserve enrollment is excluded for such purpose.

(*c*) Under the act of July 12, 1921, 42 Stat., 139, limiting payment of honorable-discharge gratuity upon reenlistment in the Navy to one month's pay for each year of service in the last expiring enlistment, the maximum amount of gratuity authorized is four months' pay, regardless of the fact that by reason of extensions service in the last expiring enlistment may have been more than four years.

(*d*) Payment of honorable-discharge gratuity to enlisted men of the Navy upon extension of "duration of war" enlistments, made either before or after July 12, 1921, is controlled by the act of July 11, 1919, 41 Stat., 139, but where there has been an honorable discharge from an extended "duration of war" enlistment and a reenlistment on or after July 12, 1921, the act of July 12, 1921, 42 Stat., 139, is applicable, and all prior service under the extended enlistment may be included in computing the years of service in the "last expiring enlistment," which constitute the basis on which the honorable discharge gratuity is payable.

(*e*) Prior service under a minority enlistment in the Navy may be included as "service in the last expiring enlistment" in computing honorable discharge gratuity under the act of July 12, 1921, 42 Stat., 139.

(*f*) Where an enlisted man of the Navy is discharged under the act of August 22, 1912, 37 Stat., 331, within three months of the date on which a

statutory term of enlistment is due to expire, time elapsing between date of discharge and date on which the enlistment was due to expire may be considered an equivalent of service in computing honorable-discharge gratuity under the act of July 12, 1921, 42 Stat., 139, limiting the amount to one month's pay for "each year of service in the last expiring enlistment."

(*g*) Time served under a temporary commission by an enlisted man of the Navy who reverts to his enlisted status after termination of the temporary commission and reenlists in the Navy may be included as "service in the last expiring enlistment" in computing honorable-discharge gratuity under the act of July 12, 1921, 42 Stat., 139.

(*h*) Where a man reenlists in the Regular Navy on or after July 12, 1921, after discharge from an enrollment in the Fleet Naval Reserve, his last enlistment in the Regular Navy prior to his enrollment in the Reserve constitutes the "last expiring enlistment" within the meaning of the act of July 12, 1921, 42 Stat., 139, limiting the payment of honorable-discharge gratuity to one month's pay for "each year of service in the last expiring enlistment."

(*i*) Time spent on indefinite furlough may not be included as "service" within the meaning of the act of July 12, 1921, 42 Stat., 139, limiting the payment of honorable-discharge gratuity on reenlistment in the Navy to one month's pay for "each year of service in the last expiring enlistment." (1 Comp. Gen. 194, Oct. 8, 1921.)

5441. Provisions of the act of July 12, 1921 (42 Stat., 134), limiting payment of honorable-discharge gratuity to one month's pay for each year of service in the last expiring enlistment, extend no benefits through extensions of enlistments that could not accrue under prior laws. (1 Comp. Gen, Oct. 12, 1921.)

HOSPITAL FUND.

5500. "The Secretary of the Navy shall deduct from the pay due each of the officers and enlisted men of the Marine Corps at the rate of 20 cents per month for every officer and marine, to be applied to the fund for Navy hospitals." (1614 and 4808 R. S.)

5501. Neither the two, three, or four months' honorable-discharge gratuity, nor the six months' death gratuity payable under the act of June 4, 1920 (41 Stat., 824), is subject to deduction for hospital fund.

5502. In making checkages for absence without leave the amount of hospital fund for the period of absence should be deducted from the amount of the checkage.

5503. Checkages for hospital fund at the rate of 20 cents per month should be made against the accounts of all officers and enlisted men of the Marine Corps, on the active or retired list, and also from the retainer pay of class 1 (*c*) and class 1 (*d*) of the Fleet Marine Corps Reserve.

5504. Enrolled members of the Marine Corps Reserve Force (established by act of Aug. 29, 1916) while on active duty for training, or in time of war or other national emergency, will have 20 cents per month hospital fund deducted from their active duty pay in the usual manner. The *retainer pay* of *transferred members* of the Fleet Marine Corps Reserve is subject to the 20 cents per month deduction for hospital fund at all times, except when assigned to active duty in time of peace for purposes other than training (when no retainer pay is allowed), and care will be taken to see that active-duty pay is not checked during the period assigned to active duty for training, or in time of war or other national emergency. (See Comp. Dec., Dec. 27, 1916; Bu. Memo. 190, p. 4121, and act July 1, 1918.)

5505. When assigned to active duty in time of peace for purposes other than training, hospital fund will be deducted from current active-duty pay.

HOSPITAL SUBSISTENCE.

5600. "For every * * * officer, seaman, or marine admitted into a Navy hospital, the institution shall be allowed one ration per day during his continuance therein, to be deducted from the account of the United States with such officer, seaman, or marine." (4812 R. S.)

5601. Officers, active or retired, admitted to Naval, Army, Marine, or other hospitals, where the expenses are paid by the United States are checked the value of one Navy ration per day, to be credited to the naval hospital fund.

5602. "Officers and enlisted men of the Marine Corps contribute to the support of Navy hospitals in the same way and to the same extent and are entitled to and receive treatment at such hospitals under the same conditions as officers and men of similar character in the Navy." (Bu. Memo. 164, p. 3401; Comp. Dec., Oct. 28, 1914.)

5603. Checkage for hospital subsistence should be made by the paymaster handling the pay account of the officer concerned on the regular monthly voucher, notation being made opposite the checkage: "Hosp. Sub. U. S. N. Hosp. _____ (date) _____ to _____ (date)"; similar notation being made over the amount on the "Recapitulation and transcript."

5604. No checkage for hospital subsistence will be made against the account of enlisted marines on active duty at posts or barracks as their rations at their regular station are stopped while under treatment in the hospital.

5605. Checkage of the value of one Navy ration per day should be made against the account of a retired enlisted man while undergoing treatment in a naval hospital. (Bu. Memo. 153, p. 2863; 26 Comp., 784, March 31, 1920.)

5606. "The deduction of one ration per day and pension (if any) from the account (pay and allowances) of a retired enlisted man, while under treatment in a naval hospital are the only deductions authorized." (Bu. Memo. 153, p. 2863; Comp. Dec., Nov. 18, 1913.) "The pay of a retired enlisted man is not a pension." (Bu. Memo. 166, p. 3473.)

5607. In computing the number of days patients are subsisted in hospital, the day of admission shall be disregarded and the day of discharge shall be included. (R. 1827 (2).)

5608. Paymasters having the pay accounts of officers, active and retired, and of retired enlisted men undergoing treatment in hospitals will be furnished by the medical officer in command of the hospital with ration admission and discharge notices (Bureau of Medicine and Surgery Forms S and T, respectively), which will be filed as subvouchers to the voucher upon which checkage has been made. Upon receipt of a ration admission notice, disbursing officers should

make checkage of the value of one Navy ration per day (computed upon the actual number of days in the month) from the date following the date of admission to the hospital and including the date of discharge, Form S being filed with the first voucher upon which checkage is made, and Form T being filed with the last voucher upon which checkage is made.

5609. Officers and enlisted men of the Navy and Marine Corps when on duty at a place where there is no naval hospital, may be sent to other hospitals upon the order of the commander in chief or the senior officer present, and the expenses of such persons shall be paid from the naval hospital fund; and no other charge shall be made against their accounts than such as are made for persons under treatment at naval hospitals. (See art. 1831, N. R. 1920).

5610. "When officers and enlisted men of the Navy and Marine Corps are sent to hospitals other than naval hospitals, their expenses shall be paid from the naval hospital fund and the same charges shall be made against their accounts as are made against persons under treatment at naval hospitals, i. e., one ration per day or the value thereof." (Bu. Memo. 121, p. 1697; Comp. Dec., Mar. 9, 1911.)

5611. (*a*) Whenever an officer of the Marine Corps pays out of his personal funds subsistence charges while a patient in an Army hospital, he should prepare and submit a claim for reimbursement on Form N. M. C. 420, accompanied by the receipted bill, *to the paymaster who carries his account.* The officer's account will be charged at the rate of the value of one Navy ration for each day subsisted in hospital and the balance of the expense borne by the naval hospital fund, in accordance with the provisions of article 1827, Navy Regulations, 1920. A copy of the voucher will be forwarded to the Bureau of Medicine and Surgery, Navy Department.

(*b*) If approved by the officer in charge of the Army hospital, the bill may be sent for payment to the paymaster who carries the account to the marine officer. Upon its receipt, the paymaster will forward to the hospital Form N. M. C. 377, revised, and upon its return, properly certified, payment will be made to the hospital, and the officer checked the value of one Navy ration per diem for the time subsisted. A copy of the voucher will be sent to the Bureau of Medicine and Surgery, Navy Department.

5612. "Commissioned officers of the Army, Navy, and Marine Corps who are received in the Government Hospital for the Insane upon the orders of the Secretary of War and the Secretary of the Navy, respectively, are not entitled while undergoing treatment in said institution to subsistence at the expense of the Government.

"NOTE.—Referring to the syllabus (p. 1697, Bu. Memo. No. 121; Comp. Dec., Mar. 9, 1911, supra), the 'hospitals other than naval' referred to does not include the Government Hospital for the Insane." (Bu. Memo. 131, 1978; Comp. Dec., Jan. 24, 1912.)

5613. An officer of the Marine Corps undergoing treatment in a naval hospital but who does not take any meals at such hospital is not chargeable with the value of one Navy ration hospital subsistence.

"The department is of the opinion, however, that section 4812 contemplates an allowance to the hospital only where the patient becomes an actual inmate of the institution and is subsisted therein. As in the present instance Col. Denny's admission into the hospital was but nominal, and as he was not maintained at its expense, the department considers that the case is not within the purview of the statute and that, accordingly, the deduction in question should not be made." (N. D. End., Aug. 12, 1907.)

5614. Enlisted men on detached duty absent from duty on account of sickness are entitled to be subsisted during sickness at Government expenses, in a naval hospital, in which case his per diem in lieu of subsistence would cease, and his commuted ration would be paid into the hospital funds, or, if no Government hospital is available, he may continue to draw his per diem in lieu of subsistence as long as he subsists himself and remains on detached duty. (24 Comp., 425, Jan. 25, 1918.)

5615. Enlisted men held for treatment at a hospital after expiration of enlistment, are held for the convenience of the Government and entitled to pay and allowances until date of actual discharge from the service. (Arts. 3582–8, N. R., 1913.)

5616. Where field hospitals are established under the command of Marine Corps officers, payment for subsistence in the cases of officers of the Navy and Marine Corps, who are patients therein, shall be charged the value of one Navy ration per diem, which shall be paid by them in cash to the officer in charge of the hospital. (See art. 3262, N. I., 1913.)

5617. The act of July 11, 1919, 41 Stat., 147, fixing the price of the Navy ration at 68 cents per diem is operative only until the close of the fiscal year 1921, when, unless otherwise provided in subsequent appropriations, section 1585, Revised Statutes, as amended by the act of October 6, 1917, 40 Stat., 397, fixing the price of a commuted ration in the Navy at 40 cents, will again become operative. (26 Comp., 146, Aug. 18, 1919.)

INCOME TAX.

5700. Officers of the Paymaster's Department will not be required to keep a record for the purpose of furnishing officers with data for rendering their income-tax returns. Officers should themselves preserve such data or memoranda regarding their incomes, exemptions, etc., as will enable them to prepare their income-tax returns. (See par. 368, M. C. O., Jan. 18, 1918.)

INSURANCE—WAR RISK.

5800. The act of October 6, 1917, with amendments, which provides for war risk insurance, is known as the "War Risk Insurance Act."

5801. That in order to give every commissioned officer and enlisted man, and to every member of the Army Nurse Corps (female), and the Navy Nurse Corps (female), when employed in active service under the War Department and the Navy Department, greater protection for themselves and their dependents, the United States, upon application to the United States Veterans' Bureau and without medical examination, shall grant insurance against the death and total permanent disability of any such person in any multiple of $500, and not less than $1,000 or more than $10,000, upon the payment of premiums as hereafter provided.

5802. Such insurance must be applied for within 120 days after enlistment or after entrance into or employment in the active service and before discharge or resignation.

5803. That during the period of the war, and thereafter, until converted, the insurance shall be term insurance for successive terms of one year each. Not later than five years after the date of the termination of the war, as declared by proclamation of the President of the United States, the term insurance shall be converted, without medical examination, into such forms of insurance as may be provided by regulations and as the insured may request. (See 404, War Risk Insurance Act.)

5804. All term insurance must be converted before the expiration of five years from March 3, 1921, the date of resolution No. 64, Sixty-sixth Congress, repealing war legislation.

5805. The permitted class of beneficiaries are: Parent, grandparent, step-parent, parent through adoption, wife or husband, child, grandchild, step-child, adopted child, brother, sister, half-brother, half-sister, brother through adoption, sister through adoption, step-brother, step-sister, uncle, aunt, nephew, niece, brother-in-law, sister-in-law; a person who has stood in the relation of a parent to the insured for a period of one year or more prior to the insured's enlistment or induction, the children of such person, parent, grandparent, step-parent, or parent through adoption of the insured's wife or husband.

5806. Subject to regulations, the insured shall at all times have the right to change the beneficiary or beneficiaries of such insurance without the consent of such beneficiary or beneficiaries, but only within the permitted class.

5807. Application for change of beneficiary will be made on Form 724 (change of beneficiary of war-risk insurance). This form will be prepared in triplicate, witnessed by an officer, the triplicate copy pasted in the service record book of the insured, and the original and duplicate forwarded to the United States

Veterans' Bureau via the Paymaster, Headquarters, United States Marine Corps, Washington, D. C.

5808. (1) Applications for insurance under the War Risk Insurance Act shall be prepared on Form 2A in triplicate. The third copy will be pasted in the service-record book of the enlisted man concerned immediately following "General pay data." The original and duplicate, together with Form N. M. C. 535 P. M., will be forwarded to the Paymaster, United States Marine Corps, through the paymaster or special disbursing agent on whose rolls the applicant's accounts are borne, for further transmittal to the United States Veterans' Bureau. In cases of officers who apply for insurance, the third copy of the application should be retained by them.

(2) Every application for insurance will, if correctly prepared, be recorded by the paymaster on whose rolls the individual's account is carried; if improperly executed it should be returned for correction.

(3) Upon receipt of an application for term insurance and voluntary allotment to cover premiums thereon, the paymaster carrying the accounts of the insured will register the allotment, writing or stamping on Form N. M. C. 535 P. M., "*This allotment to cover premiums on term insurance.*" A copy of N. M. C. 535 P. M. will be attached to the original Form 2A and forwarded as directed in the above paragraphs.

(4) The following is a table of rates of monthly premiums for each $1,000 insurance:

Age.	Amount.	Age.	Amount.
15	$0.63	41	$0.82
16	.63	42	.84
17	.63	43	.87
18	.64	44	.89
19	.64	45	.92
20	.64	46	.95
21	.65	47	.99
22	.65	48	1.03
23	.65	49	1.08
24	.66	50	1.14
25	.66	51	1.20
26	.67	52	1.27
27	.67	53	1.35
28	.68	54	1.44
29	.69	55	1.53
30	.69	56	1.64
31	.70	57	1.76
32	.71	58	1.90
33	.72	59	2.05
34	.73	60	2.21
35	.74	61	2.40
36	.75	62	2.60
37	.76	63	2.82
38	.77	64	3.07
39	.79	65	3.35
40	.81		

(5) War risk insurance is issued at monthly rates for the age (nearest birthday) of the insured when insurance becomes effective. Thereafter, on

July 1 of each year, all premiums for term insurance which have been in force for 12 months or more will be increased to the amount of premium for the next succeeding age of the insured.

(6) Should a man apply for insurance within the period not exceeding six months from his last birthday (e. g., 27 years) he will be charged the premium rate for that age; should application be made after the expiration of six months, he will be charged the premium rate for the next succeeding age (e. g., 28 years).

(7) The premium-paying allotment will be registered effective the month in which application for insurance is made and for as long a time as possible, bearing in mind that the period for which the allotment may run is controlled by a change in premium rate, or expiration of enlistment in case of an enlisted man.

(8) Form N. M. C. 303 P. M. (allotment stop notice) will be used when necessary to stop a premium-paying allotment.

(9) The premium-paying allotment will be stopped with the month preceding that in which cancellation or reduction of insurance is requested.

(10) In accordance with the regulations of the United States Veterans' Bureau an allotment registered effective the month in which application for insurance is made will pay the premiums for the fractional part of the month and the next succeeding calendar month, so that term-insurance premiums will be paid in advance. It is therefore evident that when a man cancels or reduces his insurance and the allotment stopped with the month preceding that in which the request for cancellation or reduction is made, premiums have really been paid to include the last day of the latter month.

(11) In case of reduction of insurance the premium-paying allotment on the term insurance remaining in force will be registered, effective the month the reduction is requested.

(12) When the insured desires to cancel his insurance his request should be made by letter, in triplicate, properly signed and bearing the signature of a witness. One copy of the request will be pasted in his service-record book over the application for insurance pasted therein, and the original and one copy will be forwarded through the paymaster carrying the accounts of the insured to the Paymaster, Marine Corps, for further transmittal to the United States Veterans' Bureau. Upon receipt of a request for cancellation of insurance by the paymaster carrying the insured's account, he will accomplish Form N. M. C. 303 P. M.

(13) When the insured desires to reduce the amount of insurance previously applied for, Form 2a will be used, with the following notation written on the face thereof:

> This application is made for the purpose of reducing the amount of insurance applied for by me under date of _____ from $_____ to $_____.

Applications for reduction will be prepared and forwarded in the same manner as original applications for insurance.

(14) A premium-paying allotment will be stopped with the month a man is discharged, provided enough pay has accrued; otherwise it will be stopped with the preceding month.

(15) In case of death the premium-paying allotment will be stopped with the month preceding that in which death occurred.

(16) The checkage of insurance premium allotments will take precedence over Government indebtedness due to property loss, loss of pay by sentence of deck court, summary court-martial, or general court-martial not involving prison confinement. Sentence of general court-martial involving confinement will operate to stop the premium-paying allotment, and such stoppage will be effected by the disbursing officer carrying the man's account as soon as that officer is notified of the sentence (see S. and A. Cir. Letter 42, Mar. 30, 1921). In such case the man concerned should be instructed to remit or have some one else remit the premiums direct to the United States Veterans' Bureau or suffer his insurance to lapse.

(17) In the case of absence without leave premium-paying allotments will not be stopped unless the absence develops in desertion, in which case the allotment will be stopped with that month, provided there is sufficient money due, otherwise it will be stopped with the preceding month.

(18) If a man is not in a pay status by reason of operation of G. O. No. 100 (misconduct), the premium-paying allotment may be checked from money due or from subsequent pay, provided a period of 60 days has not elapsed during which no premium allotment was checked, in which case the allotment will be discontinued and insurance automatically canceled.

(19) When a person who has availed himself of yearly renewable term insurance is discharged, resigns, or is placed on an inactive status, he shall be advised of the date to which his insurance premiums have been paid. Form N. M. C. 804 P. M. will be used for this purpose, one copy of which, properly signed, and stating the reason for separation from active service, will be forwarded to the United States Veterans' Bureau via the Paymaster, Marine Corps. If the insured desires to continue his insurance it will be necessary for him to make future premium payments direct to the United States Veterans' Bureau, Washington, D. C.

(20) Upon reenlistment or reentrance into active service a man acquires a new status in so far as his rights to apply for insurance are concerned, and he may either apply for new insurance within 120 days from such reenlistment or reentrance into active service, or he may continue insurance carried in the previous enlistment, provided premiums on same have been paid regularly since discharge, by renewing previous authorization of deduction of premiums from his pay. Treasury Department Form 758 will be used for this purpose, and will be prepared and forwarded in the same manner as original applications for

insurance, together with the premium-paying allotment. (Form N. M. C. 535 P. M.)

(21) An enlisted man who after discharge allowed his insurance to lapse should, upon reenlistment, execute a new application for insurance should he desire to carry same.

(22) Application for reinstatement of lapsed or canceled insurance must be over the signature of the insured and bear the signature of a witness. Form 799 (application for reinstatement) will be used for this purpose, executed and transmitted in the same manner as prescribed for original applications for insurance.

(23) In every case of reinstatement of term insurance the application for reinstatement must be accompanied by a certified check, money order, or draft for *two months'* premiums on the insurance reinstated and the premium-paying allotment, registered to pay future premiums, must be effective the month in which reinstatement is applied for; the rate of premium payable on reinstatement is the same as though the insurance had never lapsed and the premium is computed on the amount of insurance reinstated irrespective of the amount of insurance originally applied for.

(24) Upon receipt of an application for reinstatement by the United States Veterans' Bureau it will be at once approved or disapproved. If for any reason the application is disapproved the United States Veterans' Bureau will refund all premiums received through the Navy allotment officer, who, in turn, will authorize the paymaster carrying the accounts of the insured to make the proper pay-roll credit.

(25) Paymasters transferring the accounts of officers (or enlisted men when transfer pay accounts are required) will note on the transfer pay accounts the following:

"Has insurance $_____(date)_____."

In the case of officers and enlisted men of the Navy and Marine Corps whose accounts are transferred to the rolls of supply officers of the Navy, certified copies of applications for insurance of such officers and men will, when practicable, be furnished the supply officer taking up their accounts. When impracticable to furnish copies of applications the paymaster, Marine Corps, will be informed immediately of the name of the officer or the man and the ship or station to which transferred in order that the same may be furnished.

5809. The following is the correct method for the calculation of the age (nearest birthday) of the insured:

	Year.	Month.	Day.
Applies for insurance	1920	3	15
Man born	1889	2	10
Age	31	1	5

Correct age to be shown on application for insurance is 31. However, should a man apply for insurance on the same day of the month he was born in, but six months removed from the date of birth, he will be given the benefit of the lower age, viz:

	Year.	Month.	Day.
Applies for insurance	1918	1	1
Man born	1888	7	1
Age	29	6	0

The correct age to be shown on application for insurance is 29.

INSURANCE—CONVERTED (UNITED STATES GOVERNMENT LIFE INSURANCE).

5810. (1) The following instructions shall apply for the conversion of Government insurance in accordance with section 404 of the War Risk Insurance Act.

(2) Present insurance certificates are one year renewable term contracts.

(3) Insurance certificates may be converted in whole or in part into any of the following six life insurance policy forms:

Ordinary life,
Twenty-payment life,
Thirty-payment life,
Twenty-year endowment,
Thirty-year endowment,
Endowment maturing at age 62.

(4) All commanding officers will immediately take steps to see that all persons under their command, especially those about to be discharged or released from active duty, are given full information with regard to the new forms of Government insurance and that every man is given opportunity to convert his present term insurance into one or more of these forms.

(5) Applications for conversion may be made at any time within five years after the termination of war, as declared by proclamation of the President of the United States. The present term insurance may be converted, in whole or in part, without medical examination; that is, any amount of the term insurance now carried may be converted in multiples of $500 (not less than $1,000) at any time and into one or more of the several forms of insurance offered, within five years after the termination of the war.

(6) Application for conversion of insurance will be made in triplicate on United States Veterans' Bureau Form 739, and the amount of the first premium (in form prescribed in paragraph 12, subparagraph 17) will be securely attached to the application unless an allotment has been made to cover the payment of premiums, in which case a statement will be made to this effect on the face of the application (Form 739). Applications will then be forwarded in duplicate by the paymaster carrying the insured's account to the Insurance Division, United States Veterans' Bureau, via the Paymaster, United States Marine Corps, Washington, D. C. The triplicate copy will be pasted in the insured's service-record book over the original application for term insurance now pasted therein. Upon receipt of applications in the office of the Pay-

master, Headquarters, United States Marine Corps, the duplicate copy will be removed for file and the original will be delivered to the United States Veterans' Bureau.

(7) Applications for conversion will not be effective until approved by the United States Veterans' Bureau, and until the first premium on the converted insurance is paid (except in cases where an allotment to cover the same is executed). Converted insurance will take effect on the first of the month succeeding the month in which the application is made, provided the premiums on the term insurance shall have been paid up to include the month in which application for conversion is made.

(8) In the case of partial conversion, a new allotment must be registered, effective the month in which conversion is applied for, to cover the premium on term insurance remaining in force.

(9) In case the insured does not desire to continue term insurance remaining after partial conversion, a statement to that effect should be made on Form 739 in the space provided therefor.

(10) The following notation will be placed in the column of remarks on the first pay roll carrying the account of the insured, viz:

Insurance, $_____ converted_____(date).
$_____remaining as term insurance.

(11) The following indorsement will be placed on the application for conversion of insurance by the paymaster carrying the accounts of the insured, viz:

Premium allotment for term insurance checked to include the month of _____.

_____,
Asst. Paymaster or S. D. A., U. S. M. C.

(12) Premiums on converted insurance must be paid by the insured, and may be paid,

(*a*) Monthly;
(*b*) Quarterly;
(*c*) Semiannually; or
(*d*) Annually;

and by any of the following methods:

(1) Sending a certified check, money order, draft, or Government check drawn payable to the order of "Director, United States Veterans' Bureau" to the United States Veterans' Bureau, Washington, D. C.

(2) Executing a Navy voluntary allotment on Form N. M. C. 535 P. M., payable to the Director, United States Veterans' Bureau, Washington, D. C., for the amount of the monthly premiums. *This method can be used only where premium is paid monthly.*

(13) After application is made for conversion of insurance, the insurance premiums (when paid direct), and all other matters pertaining to such insurance will be handled by the individual concerned directly with the United States Veterans' Bureau in the same manner as if the insurance were written by a private company; but until application for conversion is made all matters pertaining to insurance will continue to be handled through the paymaster carrying the accounts of the insured.

(14) Applications for the conversion of insurance will be prepared under the personal supervision of the man's immediate commanding officer, who will be responsible for the proper preparation thereof. These applications will be inspected by the paymaster carrying the accounts of the officers and men concerned, as to their completeness, and if they appear not to be properly executed they should be returned for correction.

(15) Converted insurance will be issued at the nearest attained age of the insured on the date on which the converted insurance takes effect. For tables showing premium rates, cash value, etc., see Form 740, "Premium Rates and Policy Values."

(16) The premium paying allotment on term insurance will be stopped with the month preceding the month in which application for conversion is made.

(17) When allotments are granted for the payment of premiums on converted insurance, such allotment must be effective the month in which application for conversion is made and the following notation placed thereon: "*This allotment to cover premiums on converted insurance.*" In such cases a copy of the allotment will be attached to the original application for conversion (Form 739), in lieu of a money order, draft, or check to cover the first premium.

(18) If in any month the insured will not have sufficient pay accruing by the end of the month to liquidate the allotment, the paymaster carrying the accounts of the insured will notify the paymaster, Marine Corps (by cable or telegraph when necessary), to stop such allotment, and will also advise the allottor that if premiums are not otherwise paid within the month when due the insurance will lapse for nonpayment of premiums.

(19) The Government life insurance policy contains the following paragraph, viz:

> Reinstatement 3.—This policy, if it has not been surrendered for cash or for paid-up insurance or if the extended insurance has not expired, may be reinstated upon evidence of the insurability of the insured satisfactory to the Bureau of War Risk Insurance, and upon payment of all premiums in arrears, with interest at the rate of five per centum per annum and the payment or reinstatement of any indebtedness which existed at the time of such default, with policy loan interest.

To reinstate a Government life insurance policy, Form 807 should be executed in triplicate and the amount (all back premiums, including premium for

the current month, interest, etc.) necessary to reinstate the policy should be fastened to the original application for reinstatement. Applications for reinstatement will be forwarded in the same manner as original applications for conversion of insurance forms. If the payment of subsequent premiums is to be made by an allotment, such allotment will be effective the month in which application for reinstatement is made. The initial payment, however, covering back premiums, interest, premium for current month, etc., necessary to reinstate the policy, must be made by certified check, money order, or draft and attached to the original application for reinstatement.

LEAVE AND LEAVE PAY.

5900. "Officers when absent on account of sickness or wounds, or lawfully absent from duty and waiting orders, shall receive full pay; when absent with leave, for other causes, full pay during such absence not exceeding in the aggregate 30 days in one year, and half pay during such absence exceeding 30 days in one year. When absent without leave, they shall forfeit all pay during such absence unless the absence is excused as unavoidable." (1265 R. S.)

5901. All officers on duty shall be allowed, in the discretion of the Secretary of War, 60 days' leave of absence without deduction of pay or allowances: *Provided*, That the same be taken once in two years: *And provided further*, That the leave of absence may be extended to three months if taken once only in three years, or four months if taken only once in four years. (Act July 29, 1876, 19 Stat., 102.)

5902. A pay clerk is an officer within the meaning of the leave laws contained in section 1265 of the Revised Statutes and the act of July 29, 1876 (19 Stat., 102). (18 Comp., 564, Feb. 3, 1912.)

5903. Warrant officers shall be allowed such leave of absence, with full pay, as is now, or may hereafter be, allowed other officers of the United States Navy. (Navy act Aug. 29, 1916, 39 Stat., 578.)

5904. Leaves of absence which may be granted to officers of the Army serving in Alaska, or without the limits of the United States, for the purpose of returning thereto, shall be regarded as taking effect on the dates upon which such officer reached the United States and as terminating on the dates of their respective departure from the United States in returning to their commands. (Act Mar. 2, 1901, 31 Stat., 902.)

5905. Leaves to be absent from the Philippine Islands, other than to return to the United States, which may be granted officers of the Army serving in said islands and sailing from Manila, shall be regarded as taking effect on the dates such officers reach Manila, and as terminating on the dates of their departure from Manila, in returning to their stations. (Act Mar. 2, 1907, 34 Stat., 1171.)

5906. Unavoidable delays in returning from leave of absence can be excused by the authority who granted the leave which was overstayed, provided the period of the delay does not involve an absence for a longer period than the authority had the power to grant, in which case the delay must be acted upon by the next higher authority. (Cir. 5, W. D. 1905.)

5907. The leave year is reckoned from July 1 to the following June 30, both inclusive. In computing leave of absence expressed in days during any leave year, every day of such absence will be counted, but in aggregating such absence 30 days, whether consecutive or otherwise, will be regarded as a month's absence. Leave expressed in months will be counted in months. (1276 A. R., 1913.)

5908. Leave of absence granted for less than 30 days, through extension, permits an officer to continue on leave for 30 days or more, is viewed as leave expressed in days, and each day should be charged. (J. A. G., Army, May 31, 1906.)

5909. Leave of absence shall be granted in terms of months and days, as "one month," "one month and ten days." A leave of absence begins on the day following that on which an officer departs from his station or duty. The day of departure, whatever the hour, is counted as a day of duty; the day of return as a day of absence; except when such return is made before the regular hour for forenoon quarters on board ship or for beginning work at a shore station, in which case it shall not be counted as a day of absence. Leave for one month beginning on the first day of a calendar month, shall expire on the last day of the month, whatever its number of days. Beginning on an intermediate day, the leave will expire on the day preceding the same day of the next month. (R. 1727 (3).)

5910. "The Army leave law, allowing 30 days' leave in any one year, becomes applicable from the date of appointment of ensign. The period between the date of appointment and June 30, the end of the leave year, shall be the period to be compared with the total leave year in determining the prorated leave for the period between date of appointment as ensign and the end of that leave year and for which full pay shall be allowed. All leave in excess of such prorated period shall entitle the officer so on leave to furlough pay only." (Bu. Memo. 114, p. 1548; Comp. Dec., Aug. 19, 1910.)

5911. "An officer of the Navy is entitled to pro rata credit for leave of absence for the time served in the year he enters the service and full credit for succeeding years, including the year such officer leaves the military service." (13 Comp., 446, Dec. 13, 1911; Bu. Memo. 130, p. 1937.)

5912. "Where an officer of the Navy on leave of absence received a telegram from the Secretary of the Navy that the unexpired portion of his leave 'is hereby revoked' and was ordered to report for duty on a certain date prior to the termination of his leave originally granted, such revocation and order had the effect merely to change the date when he should report for duty from his leave, and he remained in a leave status for pay purposes until he so reported." (14 Comp., 391, Dec. 30, 1907.)

5913. The expiration of his leave, whether granted on account of sickness or not, must find an officer at his station. (16 Comp., 179, Sept. 29, 1909.)

5914. "During the period of travel from duty on shipboard to home, leave to begin upon arrival home, an officer is not in a status of absence without leave." (Bu. Memo. 116, p. 1601; Comp. Dec., Oct. 12, 1910.)

5915. The act of July 29, 1876 (19 Stat., 102), provides that the leave to which an officer (of the Marine Corps) is entitled under the law shall be "without deduction of pay and allowances." (17 Comp., 651, Mar. 3, 1911.)

5916. An officer reporting for duty and granted leave of absence effective from the date of reporting is not entitled to commutation of quarters for that date or during the period while on leave. (17 Comp., 650, Mar. 3, 1911.)

5917. "* * * Officers on leave of absence without deduction of pay and allowances are not entitled to payment for heat and light furnished them at places other than their regular stations." (Bu. Memo. 140, p. 2284; Comp. Dec., Oct. 29, 1912.)

5918. "An officer's pay while on leave is governed by the leave laws of the Army, under which he is entitled, when absent on account of sickness, to full pay." (Bu. Memo. 142, p. 2375; Comp. Dec., Dec. 30, 1912.) An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay and during sick leave. If he is relieved from duty at the station and then avails himself of leave, his commutation ceases. (1301, A. R., 1913.)

5919. Officers of the Navy while serving on shore duty beyond the seas are entitled, while on leave of absence, to the 10 per cent additional pay provided by the act of May 13, 1908. (Bu. Memo. 145, p. 2464; Comp. Dec., Mar. 29, 1913.)

5920. "An officer having reported at a station for duty and remained on duty that day, and there being no public quarters for his accommodations, as shown by the evidence in the case, was entitled to commutation of quarters for that day. He was therefore properly in receipt of commutation of quarters when granted leave of absence beginning the next day and is entitled to that allowance during such leave." (Bu. Memo. 148, p. 2650; Comp. Dec., June 9, 1913.)

5921. "An officer on a foreign station under orders to a ship and awaiting transportation was ordered to temporary shore duty, but was granted leave the same day he reported for his duty, and the leave continued until he joined his ship. Under the circumstances he is not entitled to foreign-service pay nor to commutation of quarters." (Bu. Memo. 148, p. 2672; Comp. Dec., June 25, 1913.)

5922. "An excess of 54 days' leave was granted an officer (who afterwards resigned), for which excess he was entitled only to half pay. It is held in this case that the paymaster who made final settlement allowing full pay for the excess leave period is responsible for the overpayment." (Bu. Memo. 148, p. 2670; Comp. Dec., June 25, 1913.)

5923. If an officer's quarters at his permanent station are actually occupied during his absence, with leave, by his family or persons dependent upon him for support (and evidence of such fact accompany the voucher), payment of the heat and light allowance for such quarters during such period is authorized. (Bu. Memo. 150, p. 2763; Comp. Dec., Aug. 15, 1913.)

5924. "An officer of the Medical Reserve Corps of the Navy on authorized leave granted while on active duty is entitled to pay for the period of such leave, provided the leave granted is not in excess of the leave to the credit of the officer at the time he avails himself of it." (21 Comp., 628, Mar. 17, 1915.)

5925. Officers detailed under the act of March 3, 1915, for duty involving actual flying in aircraft are entitled to the additional compensation provided for such duty while on authorized leave, provided the detail remains unrevoked during the period of leave. (Bu. Memo. 179, p. 3862; Comp. Dec., Jan. 4, 1916; 22 Comp., 292.) See, however, N. D. G. O. No. 377, March 14, 1918, which provides that "where more than one calendar month shall intervene without a flight being made, flight orders will be held as in abeyance after the expiration of the first successive calendar month. The receipt of increase in pay for duty involving flying will be prohibited during the period in which flight orders are in abeyance."

5926. "An officer of the Navy who travels from a ship in foreign waters to the United States on leave (which leave was granted while the ship was in a United States port, it not being known at the time that the vessel would be in a foreign port at the time the leave was to begin) is not authorized to reckon such leave as beginning on the date of arrival in the United States and ending on the date of departure therefrom to rejoin his ship. He is entitled to shore pay for the period of absence on such leave if the period is not in excess of leave then due him." (Bu. Memo. 187, p. 4053; Comp. Dec., Sept. 15, 1916.)

5927. A warrant officer of the Navy granted leave of absence under the act of August 29, 1916, from duty at sea is entitled while on leave so granted to full pay at the rate received by him while on sea duty. (23 Compt., 200, Sept. 23, 1916.)

5928. Officers of the Navy granted temporary leave of absence from their ship are not, during absence on such leave, on "sea duty" and therefore not entitled under the act of May 13, 1908, to the 10 per cent additional pay therein authorized for officers "while so serving." (15 Comp., 656, Apr. 24, 1909.)

5929. "A retired officer assigned to active duty is not entitled to cumulative leave of absence that had accrued prior to his retirement, notwithstanding the fact that his assignment to active duty occurred immediately after his retirement." (23 Comp., 307, Nov. 25, 1916.)

5930. A warrant officer of the Navy granted leave on account of sickness is in a shore-duty status, and, accordingly, under the act of August 29, 1916, is

entitled, while on such leave, to full pay at the rate provided for shore duty. (23 Comp., 525, Mar. 19, 1917.)

5931. Officers of the Naval Reserve Force when actively employed as provided by the act of August 29, 1916, are entitled to leave of absence with full active-duty pay under the same conditions and subject to the same statutory restrictions as are officers of the regular Navy. (Comp. Dec., May 21, 1917; Bu. Memo. 195, p. 4247.)

5932. "An officer of the Naval Reserve Force entering upon active duty becomes automatically entitled to 30 days' leave of absence with full pay, or the prorated part thereof, for the year the officer entered upon active duty. Should an officer of the Naval Reserve Force on active duty be relieved therefrom and subsequently be reassigned within the same fiscal year his leave status should be determined upon reassignment before crediting him with pro rata leave or with full pay for leave that may be granted during the remainder of the fiscal year." (25 Comp., 677, Mar. 21, 1919.)

5933. An officer on leave submitting vouchers for pay and allowances (N. M. C. 426) should note the date of leave in the spaces provided therefor on said forms. Leave in excess of the authorized allowance will be made known to paymasters by the adjutant and inspector.

5934. An officer ordered to temporary duty while on leave will be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date, he will be on duty from the date on which he starts to obey the order. When relieved from such duty, or on the completion thereof, he reverts to the status of leave and will be credited with the time on duty under such order.

5935. Commissioned officers and officers whose pay is assimilated to commissioned officers of the Marine Corps on leave in excess of the authorized allowance receive only half pay for the period of such excess leave. No commutation of quarters, heat, and light will be paid an officer while on half-pay status due to leave taken in excess of the authorized allowance. (See 1265 R. S. and "Note" under par. 1217, Manual for the Quartermaster Corps, United States Army.)

5936. An Army officer who becomes ill while on leave and is ordered to a military hospital for treatment but order is revoked because his condition would not permit his removal, is not by such order placed in a duty status so as to entitle him to reimbursement for the cost of his treatment in a private hospital and by civilian physicians, a duty status being essential to obligate the Government for such payments. (27 Comp., 514, Dec. 4, 1920.)

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LONGEVITY PAY—OFFICERS.

6000. "There shall be allowed and paid to each commissioned officer below the rank of brigadier general, including chaplains and others having assimilated rank or pay, ten per centum of their current yearly pay for each term of five years of service." (1262 R. S.)

6001. "The total amount of such increase for length of service shall in no case exceed forty per centum on the yearly pay of the grade as provided by law." (1263 R. S.)

6002. Longevity pay shall be computed on the yearly pay of the grade as fixed by the act of May 11, 1908.

6003. "In no case shall the pay of a colonel exceed $5,000 a year; the pay of a lieutenant colonel exceed $4,500 a year; or the pay of a major exceed $4,000 a year." (Act May 11, 1908, 35 Stat., 108.)

6004. * * * *Provided*, That any warrant officer in the Navy or Marine Corps and any pay clerk in the Marine Corps who has accepted or who hereafter accepts appointment as a commissioned officer in the Naval Reserve Force or Marine Corps Reserve shall be entitled, upon the termination of his appointment as a commissioned officer in the Reserve, to revert to his former status as a warrant officer in the Navy or Marine Corps, or as a pay clerk in the Marine Corps and shall be entitled to count all active reserve service for the purposes of longevity pay and retirement: * * *. (Act of July 11, 1919.)

6005. "The actual time of service in the Army or Navy, or both, shall be allowed all officers in computing their pay." (Act Feb. 24, 1881, 21 Stat., 346.)

6006. * * * *Provided*, That hereafter longevity pay for officers in the Army, Navy, Marine Corps, Coast Guard, Public Health Service, and Coast and Geodetic Survey shall be based on the total of all service in any or all of said services. (Act of May 18, 1920.)

6007. By virtue of section 11, act of May 18, 1920 (41 Stat., 604), an Army officer is from and after May 18, 1920, entitled to longevity pay computed upon the aggregate of all prior active service, including time absent on duly authorized leave while in the Army, Navy, Marine Corps, Coast Guard, Public Health Service, and Coast and Geodetic Survey. (27 Comp., 549, Dec. 15, 1920.)

6008. The increase is computed on the yearly pay of the grade from the date of acceptance of appointment, and pay vouchers on which the increased rate of pay is claimed should show the dates and the amounts claimed at each rate.

6009. Officers who become entitled to increased pay for length of service should notify the disbursing officer carrying their accounts of the approximate date on which such increase becomes due. The disbursing officer concerned will then procure from the office of the Paymaster, Marine Corps, the necessary statement of service for file with the first voucher properly to substantiate the claim.

6010. "The longevity pay should be computed on the pay of the grade and not on the longevity increase for the preceding five years. In other words, each of the 10 per cent increases for longevity should be computed, respectively, on the base pay, and not on base pay plus previous longevity credits." (Bu. Memo. 89, p. 787; Comp. Dec., July 24, 1908.)

6011. "An officer of the Marine Corps is entitled to have his longevity pay computed from the date he accepted his appointment, and not from the date he took the oath of office, as the provision requiring him to take the oath is directory only and not a condition precedent to his right to compensation." (12 Comp., 245, Oct. 28, 1905.)

6012. Time between date of enrollment and muster-in can not be counted. (7 Comp., 617, Apr. 8, 1901.)

6013. In computing the 10 per cent increase over and above pay proper allowed an officer for foreign shore service, credit should be computed upon the total amount of his base pay plus the longevity increase. (U. S. *v.* Mills, 197, U. S., 223.)

6014. Time served as a paymaster's clerk is counted in computing longevity pay for subsequent service as a commissioned officer. (9 Comp., 90, Sept. 4, 1902.)

6015. "In computing his longevity pay, an officer of the Marine Corps is entitled to credit for time served by him as paymaster's clerk in the Navy." (Digest Comp. Dec., Oct., 1894, to June, 1902, p. 428.)

6016. Service as messenger and clerk in Commissary and Quartermaster's Departments can not be computed for longevity pay as an officer. (10 Comp., 83, July 25, 1903.)

6017. "An officer of the Marine Corps is not entitled to credit, in computing his pay, for his former service as civilian clerk to the commandant of the Marine Corps. (Reference 43 Ct. Claims, 480.)" (Bu. Memo. 147, p. 2518; Comp. Dec., May 7, 1913.) A quartermaster's clerk in the Marine Corps appointed a warrant officer under the provisions of the act of August 29, 1916, is not entitled to credit for former service as a field clerk. (23 Comp., 390.)

6018. "An aid either to a brigadier general or to a major general is not entitled to have his longevity pay calculated upon the additional pay which he receives as an aid, that being, under section 1261, Revised Statutes, an allowance in addition to and not a part of the pay of his rank." (15 Comp., 710, May 11, 1909.)

6019. Under the Army act of May 12, 1917, retired officers of the Marine Corps who have rendered active service since retirement are entitled to in-

creases of longevity pay not only while on active duty, but after they have been relieved therefrom, and they are also entitled to longevity credit for all active service rendered since retirement, including any such service performed before the passage of the said act. * * * (23 Comp., 715, June 7, 1917, Bu. Memo. 196, p. 4272.)

6020. A retired officer of the Marine Corps is entitled to credit in computing his longevity pay for any period during which he was detailed on active duty after his retirement. (Ct. Cls., Jonas case, Feb. 25, 1918.)

6021. A member of the Naval Reserve Force whose status therein is lost by reason of being temporarily commissioned in the Regular Navy is entitled to credit for purposes of longevity pay for previous service rendered in the Naval Militia and National Naval Volunteers only when in the service of the United States. (25 Comp., 327, Oct. 21, 1918.)

6022. Under the act of July 1, 1918, retired officers of the Navy who are permanently promoted on the retired list by reason of service on active duty are entitled to the benefits of such active service since retirement for the purpose of the longevity increase of pay.

Retired officers of the Navy who are temporarily advanced in rank while on active duty since retirement are not entitled under the act of July 1, 1918, to credit for active service since retirement in computing the longevity increase of pay. (25 Comp., 601, Feb. 18, 1919.)

6023. Since there is no provision of law for the assimilation of the pay of temporary officers of the Marine Corps to the pay provided for the corresponding temporary force of the Army, which under the act of July 9, 1918, is entitled to longevity credit for the time served in the National Guard, an officer of the Marine Corps holding temporary commission is not entitled to such credit in computing his longevity pay. (25 Comp., 770, Apr. 15, 1919.)

6024. An officer is entitled to longevity pay for service performed under a fraudulent enlistment which was not rendered void by the Government. He is also entitled to count service prior to desertion. (Comp. Dec., June 13, 1919; Bu. Memo. 220, p. 4900.)

6025. Officers of the Regular Navy may not count prior service in the Coast Guard so as to entitle them to constructive-service pay under the act of March 4, 1913 (37 Stat., 892), for any period prior to the date of actual acceptance of a commission in the Regular Navy, although the commission was effective on a date prior to the actual acceptance thereof. (26 Comp., 666, Feb. 17, 1920.)

6026. Officers of the Regular Navy, for the purpose of longevity increase of pay, are entitled to count their prior actual service either as officers or enlisted men in the Coast Guard rendered when that organization was operating as a part of the Navy. (26 Comp., 666, Feb. 17, 1920.)

6027. The increases in pay provided for commissioned officers of the Army by section 1 of the act of May 18, 1920 (Public No. 210), authorized until June

30, 1922, only, do not constitute a part of the pay proper of such officers as permanent increases and are not to be included in computing the increase for foreign service under the act of June 30, 1902 (32 Stat., 512), nor the increase for length of service under section 1262, Revised Statutes; but after the pay and allowances of Army officers have been computed as heretofore under provisions of law applicable thereto, the increases authorized by section 1 of said act of May 18, 1920, should be added at the definite rates per annum therein specified. (26 Comp., 954, May 27, 1920.)

6028. Service as a cadet at the United States Military Academy is not service in the Army within the meaning of the act of May 18, 1920 (41 Stat., 604), providing that longevity pay for officers of the Army, Navy, Marine Corps, Coast Guard, Public Health Service, and Coast and Geodetic Survey shall be based on the total of all service in any or all of said services; hence, officers of the Army may not count service as cadets at the United States Military Academy in computing longevity pay. (27 Comp., 289, Sept. 27, 1920.)

6029. Act of May 18, 1920, does not remove restrictions as prescribed in act of March 4, 1913, that service as midshipmen shall not count in computing length of service. (File 29199–4: 5, Sec. Nav., 27 Sept., 1920.)

6030. As the organization known as the Philippine Scouts is included as one of the branches of the Army of the United States, service therein as officer or enlisted man may lawfully be counted by an officer in the Philippine Militia or National Guard in Federal service or in any other branch of the Army of the United States, for the purposes of computing longevity pay. (27 Comp., 307, Sept. 29, 1920.)

6031. Under provisions of section 11 of the act of May 18, 1920 (41 Stat., 604), in computing longevity pay for officers of the Army on and after May 18, 1920, all prior active service as a commissioned officer in the Revenue-Cutter Service and Coast Guard and service as a cadet in the Revenue-Cutter Service rendered prior to August 24, 1912, may be counted. (27 Comp., 315, Oct. 4, 1920.)

6032. Service as a contract surgeon in the Army prior to June 3, 1916, when they had no recognized military status, may not be counted in computing longevity increase of pay for commissioned officers of the Navy under provisions of section 11 of the act of May 18, 1920 (41 Stat., 604), but as contract surgeons became a part of the Medical Department of the Regular Army of the United States by provisions of the act of June 3, 1916 (39 Stat., 171), service as a contract surgeon in the Army on and after June 3, 1916, may be included in determining longevity increase of pay of commissioned officers of the Navy. (27 Comp., 448, Nov. 13, 1920.)

6033. The right of an officer serving in the temporary forces of the Army to count prior State service in the National Guard for the purpose of computing longevity increase of pay, under provisions of the act of July 9, 1918 (40 Stat., 875), terminates with his discharge from the temporary forces, and if subsequently commissioned in the Officers' Reserve Corps and assigned to active

duty, prior State service in the National Guard may not be counted in computing longevity increase of pay. (27 Comp., 754, Feb. 24, 1921.)

6034. The provision in act of March 4, 1913 (37 Stat., 891), prohibiting counting service as midshipman at the United States Naval Academy in computing length of service in the Navy or Marine Corps, was not repealed by the proviso in section 11 of the act of May 18, 1920, 41 Stat., 604, that longevity pay for officers of the Army, Navy, Marine Corps, Coast Guard, Public Health Service, and Coast and Geodetic Survey shall be based on the total of all service in any or all of said services, for the reason that service of a midshipman at the Naval Academy is not considered as service in the Navy within the meaning of the later act. (27 Comp., 985, May 17, 1921.)

LONGEVITY PAY—ENLISTED MEN.

6100. Existing laws providing for continuous-service pay are repealed, to take effect July 1, 1920, and thereafter enlisted men shall receive an increase of 10 per centum of their base pay for each five years of service in the Army, or service which by existing law is held to be the equivalent of Army service, such increase not to exceed 40 per centum. (Army reorganization act, June 4, 1920 (41 Stat., 761).)

6101. Enlisted men of the Marine Corps are entitled (under the above act) to 10 per cent increase (longevity pay) on base pay of grade for each five years of service in the Army, Navy, and Marine Corps, counting all active service, whether continuous or not, said increase not to exceed 40 per cent. The longevity pay should be computed on the pay of the grade and not on longevity increase for preceding five years. In other words, each of the 10 per cent increases for longevity should be computed, respectively, on the base pay and not on base pay plus previous longevity credits.

6102. Section 4 of the Army reorganization act of June 4, 1920 (41 Stat., 761), repeals from July 1, 1920, all preceding legislation providing for continuous-service pay in the Army and Marine Corps, except so far as the saving clause in said section may prevent the reduction of the pay of enlisted men, continuous-service pay being "pay" within the terms as used in the saving clause. (27 Comp., 31, July 9, 1920.)

6103. In computing the longevity pay of any enlisted man now in the Marine Corps, or of any person who hereafter enlists or reenlists in the Marine Corps, under the act of June 4, 1920 (41 Stat., 761), repealing all laws providing for continuous-service pay and substituting in lieu thereof longevity pay, all prior service on the active list in the Army, Navy, and Marine Corps, whether in consecutive or dissevered periods, shall be counted. (27 Comp., 170, Aug. 17, 1920.)

MAIL CLERKS.

6200. For laws authorizing and regulations and instructions concerning the designation of Navy mail clerks and assistant Navy mail clerks, see N. R. 2063 to 2065, and paragraphs 4520 to 4524, Instructions Governing the Handling of Enlisted Personnel, Bureau of Navigation, 1920.

6201. Enlisted men of the Navy or Marine Corps may, upon selection by the Secretary of the Navy, be designated by the Post Office Department as Navy mail clerks and assistant Navy mail clerks, for duty on board vessels of the Navy, expeditionary force on shore, and at stations and shore establishments under the jurisdiction of the Navy Department. (See Navy acts May 27, 1908, Aug. 24, 1912, Mar. 4, 1917, and July 1, 1918.)

6202. One Navy mail clerk and one assistant Navy mail clerk will be allowed in excess of complement on receiving ships, on all vessels of the Navy, and in expeditionary forces of the Navy or Marine Corps serving ashore, having a complement of 650 or more officers and men. One Navy mail clerk will be allowed in excess of complement on all vessels of the Navy having a complement of more than 34 and less than 650 officers and men, except station tugs and barges, and for all Navy and Marine Corps detachments serving ashore as mentioned above having a complement of more than 124 and less than 650 officers and men. (Par. 4521, Instructions Governing Handling Enlisted Personnel, Bureau of Navigation.)

6203. Enlisted men of the Navy and Marine Corps detailed as Navy mail clerks receive, in addition to the pay of their ratings or grade, the following monthly compensation:

On board vessels and with expeditionary forces serving ashore having a complement of 650 or more officers and men	$20
On board receiving ships and tenders on active duty with submarine divisions	25
On board vessels and with expeditionary forces serving ashore having complements of more than 249 and less than 650 officers and men	25
On board vessels and with expeditionary forces serving ashore having complements of more than 124 and less than 250	20
On board vessels having complements of more than 34 and less than 125 (except stations, tugs, and barges)	10

6204. Assistant Navy mail clerks receive fifteen dollars ($15.00) per month in addition to the pay of their grade.

6205. The compensation of Navy mail clerks and assistant Navy mail clerks for services as such shall begin on the effective date named in the letter of designation from the Post Office Department and shall close on the date of the termination of such services. No compensation for Navy mail clerks or assistant Navy mail clerks, however, shall be paid until after oath and bond have been properly executed and forwarded. Compensation for Navy mail clerks and assistant Navy mail clerks shall be paid out of the appropriations "Pay of the Navy" in the cases of Navy designations, and "Pay, Marine Corps," in cases of those designated from the Marine Corps. The commanding officer of the vessel or the fleet, squadron, or division to which the vessel is attached, or commanding officer of expeditionary forces, may direct the termination of such services at any time, reporting the fact to the Navy Department, which will inform the Post Office Department.

6206. Additional compensation credited marines for services as Navy mail clerks and assistant Navy mail clerks will be entered on pay rolls or individual vouchers, noting opposite the credit the nature thereof. The date of detail (as shown in letter of designation from the Post Office Department), with authority therefor, and the complement of ship, station, or organization, will be shown in the column of "Remarks."

6207. Upon the expiration of enlistment of an enlisted man who is serving as Navy mail clerk or assistant Navy mail clerk, his appointment terminates with the expiration of his enlistment, and where it is desired to continue such enlisted man as Navy mail clerk or assistant Navy mail clerk upon his reenlistment it is necessary to redesignate him and require him to execute a new bond. In the case of an extended enlistment, however, a new detail, etc., is not required. (See Bu. Memo. 132, p. 2001.)

6208. Navy mail clerks are entitled to the additional compensation therefor only while in performance of this special duty, and are not entitled to the additional pay if absent from the vessel under treatment in hospital ashore or on leave of absence. (Comp. Dec., Mar. 16, 1909, and Apr. 4, 1910.)

6209. An enlisted man designated by the Postmaster General as a Navy mail clerk on November 4, 1908, who had executed the oath of office and entered upon duty as such on September 17, 1908, was not entitled to additional pay as Navy mail clerk prior to the date of his designation. (Bu. Memo. 101, p. 1220; Comp. Dec., July 23, 1909.)

6210. "An enlisted man of the United States Navy who has been selected and designated a Navy mail clerk is entitled to pay from the date of his designation by the Postmaster General, provided he enters upon his duties on or prior to the date of his designation and takes the oath of office prescribed by the act of May 27, 1908 (35 Stat., 417), subsequent to designation *and before* his separation from the position." (Bu. Memo. 104, p. 1266; Comp. Dec., Oct. 19, 1909.)

6211. When enlisted men of the Navy take the required oath and enter upon their duties as Navy mail clerks and assistant Navy mail clerks, as provided in the act of May 27, 1908 (35 Stat., 417), by order of their commanding officer, and are recommended by said officer for designation from the date on which they entered upon their duties, which recommendation is subsequently approved by the Secretary of the Navy and the designation made by the Postmaster General, such enlisted men are entitled to the additional pay provided for in the act of May 27, 1908, supra, from the date on which they took the oath and entered upon their duties. (16 Comp., 442, Jan. 15, 1910; Bu. Memo. 107, p. 1316, Jan. 15, 1910.)

6212. "The additional pay as Navy mail clerk is not dependent upon the filing of a bond, and an enlisted man who was properly appointed Navy mail clerk and performed the duties faithfully and without loss to the Government is entitled to pay as such from the date of his appointment." (Bu. Memo. 109, p. 1346, Comp. Dec., Mar. 1, 1910.)

6213. "As the additional pay for an enlisted man of the Navy selected and designated as Navy mail clerk under the provisions of the act of May 27, 1908, is dependent upon the performance of the services prescribed by said act, he is not entitled to the additional pay as such while on leave of absence." (Bu. Memo. 110, p. 1373; Comp. Dec., Apr. 4, 1910.)

6214. "A Navy mail clerk is not entitled to the extra pay as provided by law (for mail clerks) prior to the date of his designation by the Post Office Department." (Bu. Memo. 128, p. 1895; Comp. Dec., Oct. 17, 1911.)

6215. "A vessel of the United States Navy having a complement of 35 or more men and attached to a reserve squadron may be allowed a mail clerk regardless of where the accounts of the vessel may be carried." (Bu. Memo. 131, p. 1976; Comp. Dec., Jan. 24, 1912.)

6216. Where an ordinary seaman of the Navy is appointed assistant Navy mail clerk, under the act of May 27, 1908 (35 Stat., 406), for duty on board the United States flagship *New York*, the appointment of such assistant mail clerk is not revoked by transfer of the flag to another ship. (18 Comp., 589, Feb. 8, 1912.)

6217. Where an ordinary seaman has properly qualified as assistant mail clerk, and the proper officer has not directed the termination of his services, and as such he actually performs postal service, such seaman is entitled to the additional pay of $15 per month. (18 Comp., 589, Feb. 8, 1912.)

6218. "Where an assistant mail clerk is designated for duty on board a certain ship, such clerk is not entitled to pay for postal duties performed on board another vessel, as such clerk earns the pay by services on board the vessel to which he was designated." (18 Comp., 589, Feb. 8, 1912; Bu. Memo. 132, p. 1991.)

6219. "Mail clerks and assistant mail clerks on board acting receiving ships (General Order No. 170), if required to handle the mails and perform the usual

work of clerks appointed for receiving ships, are entitled to the additional compensation fixed by General Order No. 74." (Bu. Memo. 135, p. 2143; Comp. Dec., May 3, 1912; 18 Comp., 857.)

6220. "The question as to whether the duties of an enlisted man serving as coxswain of a steam launch and Navy mail clerk are conflicting is one for the commanding officer to decide, and since the law does not restrict the appointment of Navy mail clerks to any particular class of enlisted men, the payment of the extra pay to an enlisted man for the performance of both duties is authorized." (Bu. Memo. 138, p. 2245; Comp. Dec., Aug. 5, 1912.)

6221. "Prior to a ship being placed in reserve her complement was over 650 men; on being placed in reserve the complement was fixed at 238, but the reduction did not take place for some time. Such being the case, it is decided that an enlisted man detailed and doing duty (with the full complement on board) as Navy mail clerk is entitled to additional pay at the rate of $25 for the period in question." (Bu. Memo. 150, p. 2741; Comp. Dec., July 31, 1913.)

6222. "An enlisted man of the Navy or Marine Corps designated by the Post Office Department for appointment as Navy mail clerk or assistant Navy mail clerk is entitled to additional pay provided by law for such duty from the date on which he began to perform the duty by order of his commanding officer (the order having designated him from that date), even though the oath of office was not executed until a subsequent date." (Bu. Memo. 163, p. 3374; Comp. Dec., Sept. 23, 1914.)

6223. "An enlisted man of the Navy appointed as mail clerk who is transferred to a naval hospital for treatment and whose appointment as such is not terminated during his absence under treatment is not required to have a new designation by the Post Office Department nor to take a new oath of office upon his return to duty; but is not entitled to additional pay for duty as mail clerk for the period while in the hospital." (Bu. Memo. 177, p. 3832; Comp. Dec., Nov. 18, 1915.)

6224. "An enlisted man of the Navy serving as mail clerk is entitled to the increased pay for duty as such provided by 'Changes in Navy Regulations and Naval Instructions, No. 5,' from the date of receipt of said changes by his commanding officer." (Bu. Memo. 178, p. 3853; Comp. Dec., Dec. 28, 1915.)

6225. An enlisted man of the Navy designated by the Postmaster General as Navy mail clerk who is relieved of such duty before the designation is actually delivered to him, but who executes the oath of office on the date he receives the designation, is entitled to the additional pay provided for duty as Navy mail clerk for the period he actually serves as such. (Comp. Dec., Jan. 30, 1917; Bu. Memo. 191, p. 4148.)

6226. An enlisted man of the Navy selected for appointment as assistant Navy mail clerk of a flagship and fleet but who, through inadvertence of the Post Office Department, is designated as Navy mail clerk and executes bond as such, is not entitled to the additional pay provided for Navy mail clerk. The

flag being later transferred temporarily to another ship, should he execute the required oath and bond as an assistant Navy mail clerk of the vessel for which selected and provided the complement of such ship shall not be below the minimum of 650 officers and men, he would be entitled to the additional pay provided for assistant Navy mail clerk for any period for which he was in fact temporarily absent from and performing the duties of assistant Navy mail clerk of the vessel for which selected; and he would also be entitled to this additional pay for duty as assistant Navy mail clerk performed after return to his regular ship. (Comp. Dec., July 18, 1917; Bu. Memo. 197, p. 4297.)

6227. Where specific provision for the position of Navy mail clerks for a fleet has been omitted from classes authorized in Naval Regulations, such position can not legally be filled, or, if filled, the incumbent may not receive pay therefor; but should the Navy Department now remedy the omission by authorizing the designation of Navy mail clerks for fleets as a class and fix their compensation as such, payment in the present case of compensation as thus fixed (subject to the maximum restriction) for the period in question is authorized. (24 Comp., 491, Feb. 26, 1918.)

6228. Since the laws relating to the delivery of special-delivery mail matter apply only to post offices, payment to Navy mail clerks and assistant Navy mail clerks of fees for making such delivery is not authorized. (25 Comp., 568, Feb. 10, 1919.)

MARINE CORPS.

6300. The Marine Corps looks to the Army Statutes for its rate of pay and to the Navy for its laws and regulations, except where detached for service with the Army. (Ct. Claims, No. 32999, Edwin A. Jones *v.* United States, May 10, 1915.)

MARINE CORPS RESERVE FORCE.

6400. For complete laws authorizing the establishment of and pertaining to the Marine Corps Reserve, see acts of August 29, 1916; July 1, 1918; and June 4, 1920 (Navy).

6401. A United States Marine Corps Reserve, to be a constituent part of the Marine Corps and in addition to the authorized strength thereof, is hereby established under the same provisions in all respects (except as may be necessary to adapt the said provisions to the Marine Corps) as those providing for the Naval Reserve Force in this act: *Provided*, That the Marine Corps Reserve may consist of not more that five classes, corresponding, as near as may be, to the Fleet Naval Reserve, the Naval Reserve, the Naval Coast Defense Reserve, the Volunteer Naval Reserve, and the Naval Reserve Flying Corps, respectively. (Act Aug. 29, 1916.)

6402. All acts or parts of acts relating to the Naval Reserve which are inconsistent with the provisions of this act relating to the Naval Reserve Force are hereby repealed. (Act Aug. 29, 1916.)

6403. Service in the Navy, Marine Corps, National Naval Volunteers, and Naval Militia shall be counted as continuous service in the Marine Corps Reserve, both for the purpose of retirement and of computing retainer pay. (See act July 1, 1918.)

6404. Members of the Marine Corps Reserve when employed in active service, ashore or afloat, under the Navy Department shall receive the same pay and allowances as received by the officers and enlisted men of the Marine Corps of the same rank, grades, or ratings, and of the same length of service, which shall include service in the Navy, Marine Corps, Naval Reserve Force, Naval Militia, National Naval Volunteers, or Marine Corps Reserve. (See act July 1, 1918.)

6405. That in time of peace no member of any class of the Marine Corps Reserve Force shall be entitled to retainer pay when assigned to active duty for purposes other than training. (Act July 1, 1918.)

6406. The transfer as a class of all members of the National Naval Volunteers (M. C. B.) to the Marine Corps Reserve for general service, in the confirmed rank, grade, or rating held in the National Naval Volunteers, is authorized. (See act July 1, 1918.)

6407. That no member of the Naval Reserve Force shall be eligible for retirement other than for physical disability incurred in line of duty. (Act July 1, 1918.)

6408. That all officers of the Naval Reserve Force and temporary officers of the Navy who have heretofore incurred or may hereafter incur physical disability in line of duty shall be eligible for retirement under the same condi-

tions as now provided by law for officers of the Regular Navy who have incurred physical disability in line of duty. (See naval act, June 4, 1920.)

6409. *Provided*, That retainer pay provided by existing law shall not be paid to any member of the Naval Reserve Force who fails to train as provided by law during the year for which he fails to train. (See naval act June 4, 1920.)

6410. That hereafter the Secretary of the Navy may, in his discretion, withhold any part or all of the retainer pay which may be due a member of the Naval Reserve Force where such members fail to perform such duty as may be prescribed by law for the maintenance of the efficiency of the Naval Reserve Force: *Provided*, That any money so withheld shall be credited to the appropriation for organizing and administering the Naval Reserve Force to be used for any purpose that the Secretary of the Navy may consider proper to increase the efficiency of the Naval Reserve Force: *Provided further*, That hereafter the minimum amount of active service required for the maintenance of the efficiency of the Fleet Naval Reserve shall be the same as for the Naval Reserve. (Navy act, June 4, 1920.)

6411. The Marine Corps Reserve is divided into six general classes, as follows:

Class 1. The Fleet Marine Corps Reserve (classes 1(a), 1(b), 1(c), and 1(d).)

Class 2, The Marine Corps Reserve A (classes 2(a), 2(b), 2(c), and 2(d).)

Class 4. The Marine Corps Reserve B (classes 4(a), 4(b), 4(c), and 4(d).)

Class 5. The Marine Corps Reserve Flying Corps (classes 5(a), 5(b), 5(c), 5(d), 5(e), and 5(f).)

Class 6. The Volunteer Marine Corps Reserve.

6412. All classes except class 6 (Volunteer Marine Corps Reserve) receive retainer pay. Retainer pay is in addition to active-duty pay (except members ordered to active duty in time of peace for purposes other than training), but is payable only on condition that members make such reports as may be required by the Secretary of the Navy and perform the necessary training each year as required by law.

6413. The retainer pay of the different classes is as hereinafter indicated.

6414. (*a*) *Fleet Marine Corps Reserve, class 1(a)*.—Those eligible: Former officers of the Marine Corps who left the service under honorable conditions. The annual retainer pay is two months' base pay longevity not included) of the corresponding rank in the regular Marine Corps, plus 25 per centum of the base pay for each enrollment of four years, within the limitation of 16 years (100 per cent), counting all prior service in the Navy, Marine Corps, National Naval Volunteers, and Naval Militia and for each subsequent enrollment.

(*b*) Enrolled members of the Fleet Marine Corps Reserve, Class 1(a), are, on enrollment, entitled to confirmed rank as of the rank they held last in the regular Marine Corps. Upon advancement from one provisional or confirmed rank to a higher confirmed rank they are entitled to retainer pay at the higher rate from the date of confirmation in the higher rank. Until confirmed in the

higher rank they continue to draw the retainer pay of the lower confirmed rank from which advanced. (See Comp. MS. Dec., Aug. 16, 1919, cases of Maj. W. R. Coyle, U. S. M. C.; 25 Comp., 351, Oct. 29, 1918, and 26 Comp., 668, Feb. 18, 1920.)

(*c*) Whether, in any case, an officer or enlisted man of the Fleet Naval Reserve assigned to active duty for training, in time of peace, and thereafter sent to hospital for treatment, is entitled to pay while in hospital is dependent upon whether, under the facts of the particular case, the active-duty status of such officer or enlisted man was terminated by his being sent to hospital. An officer or enlisted man of the Fleet Naval Reserve called into active service in time of war, and thereafter sent to hospital for treatment, is entitled to pay while in hospital under the same conditions and limitations as an officer or enlisted man of the Regular Navy is so entitled. (23 Comp., 651, May 22, 1917; Bu. Memo. 195, p. 4250.)

(*d*) Under the act of August 29, 1916 (39 Stat., 587), officers of class 1 (the Fleet Naval Reserve) of the Naval Reserve Force, who were former officers of the Regular Navy, either in a temporary or regular status, having entered the service either from civil life or after graduation from the Naval Academy and who left the service under honorable conditions, are entitled to a confirmed rank and to retainer pay based thereon from the date of enrollment in the Naval Reserve Force, and the giving of a provisional appointment to such officers upon enrollment in the Reserve, not in accordance with the law, in the place of a confirmed rank to which they are entitled, does not deprive them of their rights under the law. (26 Comp., 758, 759, Mar. 19, 1920.)

6415. *Fleet Marine Corps Reserve, Class 1*(*b*).—(*a*) Those eligible: Enlisted men who have been or may be entitled to be honorably discharged from the Marine Corps after at least one four-year term of enlistment, or after a term of enlistment during minority, and who are citizens of the United States or who have declared their intention to become citizens of the United States. The last discharge from the Marine Corps must have been honorable. The term of enrollment or reenrollment is four years. The annual retainer pay of enrolled men of this class is two months' base pay of the corresponding rank in the Marine Corps plus 25 per cent of the base pay (not including longevity) for each enrollment of four years, counting all service in the Navy, Marine Corps, National Naval Volunteers, and Naval Militia.

(*b*) Upon original enrollment members of the Fleet Naval Reserve enrolled in enlisted ratings are entitled to retainer pay computed on the rating given them at the date of such original enrollment. (25 Comp., 351, Oct. 29, 1919.)

(*c*) Upon promotion to a provisional rating members of the Fleet Naval Reserve enrolled in enlisted ratings are entitled, under the act of July 1, 1918, to retainer pay computed on the confirmed rating given them at date of enrollment. If promotion be to a confirmed rating, retainer pay should be computed on the basis of the confirmed rating thereby acquired. (25 Comp., 351, Oct. 29, 1918.)

(*d*) Members of the Fleet Naval Reserve, upon advancement from one provisional or confirmed rank to a higher confirmed rank, are entitled to retainer pay at the higher rate from the date of confirmation in the higher rank or rating. (25 Comp., 351, Oct. 29, 1918.)

(*e*) In computing retainer pay of enrolled members in enlisted ratings of the Marine Corps Reserve under the provisions of the act of July 1, 1918, all service should be counted as if served continuously in the Marine Corps and divided by 4 into periods of four years, corresponding to periods of enrollment in the Naval Reserve Force. (25 Comp., 387, Nov. 30, 1918; 25 Comp., 247, overruled.)

6416. *Fleet Marine Corps Reserve, Class 1*(*c*).—(*a*) Those eligible: Enlisted men who are citizens of the United States on the expiration of an enlistment in the Marine Corps after completing 16 years' honorable naval (Marine Corps and Navy) service may, on the authority of the Major General Commandant, voluntarily transfer to this class, and when so transferred are entitled to retainer pay at the rate of one-third of the base pay they were receiving at the close of their last naval (Marine Corps) service, plus the total of all permanent additions thereto. (See act August 29, 1916, and 23 Comp., 190, Sept. 22, 1916.) In addition to the above, members of this class credited with extraordinary heroism in the line of duty are entitled to 10 per cent increase on their full retainer pay.

(*b*) The pay accounts of members of this class while engaged in active service for training, or when called to active service in time of war or other national emergency, will be carried in the same manner as enlisted men of the regular service, but deduction of hospital fund will not be made from active-duty pay, as the same is to be deducted from the retainer pay at all times. However, when members are assigned to active duty in time of peace for purposes *other than training* deduction of hospital fund will be made from active-duty pay, as retainer pay is not allowed during such period. (See 23 Comp., 360, Dec. 27, 1916, and act July 1, 1918.)

(*c*) Members of this class may be retired upon their own request after completing 30 years of service, including all Naval and Fleet Marine Corps Reserve service, and when so retired they receive the same pay they were receiving when retired, plus the allowance to which retired enlisted men of the regular Marine Corps are entitled.

(*d*) Members of this class are not entitled to uniform gratuity.

(*e*) In computing the retainer pay of members of the Fleet Naval Reserve who have been transferred thereto at the expiration of enlistment after completing 16 years of service in the Regular Navy, the increased rates of pay provided in section 15 of the act of May 22, 1917, 40 Stat., 87, which are made permanent in certain enlistments by the act of July 11, 1919, 41 Stat., 140, are considered as establishing new base rates of pay for each rating, while the 10 per cent increase of pay authorized by the act of May 13, 1908 (33 Stat., 128), is to be

treated only as a permanent addition to pay and not as an increase in the base rates thereof. (26 Comp., 219, Sept. 30, 1919.)

6417. *Fleet Marine Corps Reserve, Class 1(d).*—(*a*) Those eligible: Enlisted men who are citizens of the United States, who have completed 20 or more years' honorable naval (Marine Corps and Navy) service, may, at their own request, on the authority of the Major General Commandant, be transferred to this class and when so transferred become entitled to retainer pay at the rate of one-half of the base pay they were receiving at the close of their last naval (Marine Corps) service, plus the total of all permanent additions thereto. (See act Aug. 29, 1916, and 23 Comp., 190, Sept. 22, 1916.) The transfer may be made at any time during a man's current enlistment.

(*b*) In addition to the above, members of this class who are credited with extraordinary heroism in the line of duty or whose average marks in conduct for 20 years or more shall not be less than 95 per cent of the maximum are entitled to 10 per cent increase on their full retainer pay. (Men entitled to both receive only 10 per cent increase, however.)

(*c*) The pay accounts of members of this class while engaged in active service for training, or when called to active service in time of war or other national emergency will be carried in the same manner as enlisted men of the regular service, but deduction of hospital fund will not be made from active-duty pay, as the same is to be deducted from the retainer pay at all times. However, when members are assigned to active duty in time of peace for purposes *other than training* deduction of hospital fund will be made from active-duty pay, as retainer pay is not allowed during such period. (See 23 Comp., 360, Dec. 27, 1916, and act July 1, 1918.)

(*d*) Members of this class may be retired upon their own request after completing 30 years of service, including all Naval and Fleet Marine Corps Reserve service, and when so retired they receive the same pay they were receiving when retired, plus the allowance to which retired enlisted men of the regular Marine Corps are entitled.

(*e*) Members of this class are not entitled to uniform gratuity.

6418. The provision in the act of August 29, 1916, that a complete enlistment during minority shall be considered as four years' service does not in any way restrict the eligibility of enlisted men of the Navy to transfer to the Fleet Naval Reserve after 20 years' actual service. (25 Comp., 274, Oct. 2, 1918.)

6419. The proviso in the act of August 29, 1916, that members of the Fleet Naval Reserve who have been warranted or commissioned in the Fleet Naval Reserve shall not be deprived of the retainer pay, allowances, etc., which they would otherwise receive is a saving clause, and where a transferred member of the Fleet Marine Corps Reserve is commissioned in a specified rank the issuance of subsequent commissions or appointments will not deprive him of the right to the retainer pay to which he would have been entitled had he not been so commissioned. (25 Comp., 294, Oct. 9, 1918.)

6420. The discharge of a member of the Fleet Marine Corps Reserve terminates his membership therein and all benefits which accrue thereby, although such discharge was by reason of misunderstanding of law; and where such a one is subsequently given a provisional appointment in the Marine Corps Reserve he becomes a member of another class, under a new contract, and as such acquires a right to retainer pay as of that class, the saving clause in the act of August 29, 1916, having reference thereto, not controlling. (25 Comp., 295, Oct. 9, 1918.)

6421. Where a transferred member of the Fleet Marine Corps Reserve, without his consent, was discharged and appointed to another class of the reserve, the action of the department in recalling and canceling such discharge amounted to a correction of an unauthorized act and has the effect of restoring the member to his former status, with all the rights and benefits pertaining thereto. (25 Comp., 667, Mar. 17, 1919.)

6422. The retainer pay and retired pay of transferred members of the Marine Corps Reserve are affected by any permanent change, either by legislation or promotion while on active duty, after their transfer to the Reserve or to the retired list, in the base pay of the grade or rank on the active list from which they were transferred or retired; hence, Marine Corps reservists transferred or retired prior to July 11, 1919, as well as on or after that date, should have their retainer pay and retired pay increased from July 11, 1919, to correspond to the increase in the base pay of enlisted men of the Army authorized by the act of July 11, 1919, 41 Stat., 110, which by assimilating statutes extends to the enlisted men of the Marine Corps, and Marine Corps reservists who are promoted while on active duty are entitled to have their retainer pay and retired pay based on the base pay of the grade or rank to which promoted. (26 Comp. Dec., 483, modified; 26 Comp., 789, Apr. 1, 1920.)

6423. The 20 per cent allowed in the act of May 18, 1920, being temporary in character, does not enter into the computation of retainer pay of members of the Fleet Marine Corps Reserve. (MS. Dec. Comp., Aug. 24, 1920, defining decision of July 9, 1920, 27 Comp., 26, case of Q. M. Sergt. James C. Burns, Fleet Marine Corps Reserve.)

6424. As long as the ratings held by transferred members of the Fleet Marine Corps Reserve on June 30, 1920, remain unchanged, the saving clause in section 4b of the act of June 4, 1920, 41 Stat., 762, applies so as to entitle them to continue to receive retainer pay under the act of July 11, 1919, 40 Stat., 110, when greater than retainer pay would be if computed on rates of pay as prescribed by the act of June 4, 1920. (27 Comp., 462, Nov. 16, 1920.)

6425. *Marine Corps Reserve, A—Classes 2(a), 2(b), 2(c), and 2(d).*—Retainer pay—Class 2, Marine Corps Reserve, A:

1. Class 2(a). Officers, provisional, annual retainer pay of $12.

2. Class 2(b). Officers, confirmed, annual retainer pay of two months' base pay of the corresponding rank in the Marine Corps.

3. Class 2(c). Enlisted men, provisional, annual retainer pay of $12.

4. Class 2(d). Enlisted men, confirmed, annual retainer pay of two months' base pay of the corresponding rank in the Marine Corps.

Under the act of August 29, 1916, 39 Stat., 587, officers of class 2 (the Naval Reserve) of the Naval Reserve Force who are given a provisional rank upon enrollment, are entitled to retainer pay based upon confirmed rank from the date the board, duly appointed for that purpose, passed and reported upon the qualifications of the officers. (26 Comp. 668, Feb. 18, 1920.)

6426. *Marine Corps Reserve, B—Classes 4(a), 4(b), 4(c), and 4(d).*—The retainer pay of all classes is the same in all respects as class 2, The Marine Corps Reserve, A.

6427. *The Marine Corps Reserve Flying Corps—Classes 5(a), 5(b), 5(c), 5(d), 5(e), and 5(f).*—The retainer pay of all classes except 5(e) and 5(f) is the same in all respects as class 2, the Marine Corps Reserve, A.

Members of classes 5(e) and 5(f) receive the ame retainer pay, under the same conditions, as class 1, the Fleet Marine Corps Reserve 1(c) and 1(d), respectively.

6428. *The Volunteer Marine Corps Reserve—Class 6.*—The Volunteer Marine Corps Reserve obligate themselves to serve without retainer pay and uniform gratuity in time of peace. When called to service in time of war or emergency they will become entitled to uniform gratuity as provided for the class in which serving during such time. When on active duty the pay is the same as that of the corresponding rank in the Marine Corps.

6429. *The following rules, regulations, and decisions apply to all classes of the Marine Corps Reserve, except as noted.*

6430. All confirmed members of the Marine Corps Reserve Force, except transferred members of the Fleet Marine Corps Reserve who reenroll for four years, receive 25 per cent increase on their base retainer pay, within the limitation of 16 years (100 per cent), provided they have complied with the requirements of law as to the performance of active duty, etc.

6431. For instructions regarding the confirmation, promotion, transfer, death, discharge, desertion, final settlement, etc., of reservists, see paragraphs 292 and 306 (7a), Marine Corps Orders. See also paragraph 4408 this manual, for detailed instructions regarding the final settlement of reservists.

6432. Officers and men of the Marine Corps Reserve will have their retainer pay accounts carried by the Paymaster, Marine Corps, Washington, D. C., and will be paid annually as soon as practicable after June 30 of each year, with the exception of classes 1(c) and 1(d), Fleet Marine Corps Reserve, and 5(e) and 5(f) Marine Corps Reserve Flying Corps, who will be paid monthly by individual check. Settlements of accounts of deserters, deceased and discharged members of the Marine Corps Reserve will be considered as an administrative detail of the Paymaster's Department.

6433. Retainer pay of all officers and enlisted men enrolled in, or transferred to, the Marine Corps Reserve, while not on active duty, will be made from data shown on enrollment cards in the manner outlined in the comptroller's decision of August 5, 1916 (22 Comp., 77). This system, as affecting these particular accounts, was approved by the Comptroller of the Treasury on December 15, 1916.

6434. The necessary data for the determination of the proper rate of pay, i. e., the service record, good-conduct medals, markings in conduct, extraordinary heroism, active service in prior enrollments, etc., will be certified on the muster and retainer pay card by the adjutant and inspector; and the paymaster, Marine Corps, will also certify on the card the rate of pay at the termination of last Marine Corps service and the yearly and monthly rate of pay for the current enrollment.

6435. Members of the Marine Corps Reserve Force employed in other branches of the Government service, except military service, may receive the pay and allowances incident thereto in addition to their retainer pay. (See act Aug. 29, 1916.)

6436. All enrolled members of the Marine Corps Reserve Force may, in time of peace, or when no national emergency exists, be discharged upon their own request upon reimbursing the Government for any clothing gratuity that may have been furnished them during their current enrollment. (See act Aug. 29, 1916.)

6437. While engaged in actual service for training or when called to service in time of war or other national emergency, the pay accounts (active-service pay) of members of the Marine Corps Reserve Force will be carried in the same manner as enlisted men of the regular service.

6438. In all classes active-service pay commences on day of reporting and ceases on date of detachment, both dates inclusive.

6439. The retainer pay of enlisted men of the Marine Corps Reserve, after confirmation of the provisional rating held at enrollment, remains the same, notwithstanding subsequent provisional promotion. (24 Comp., 181, Sept. 25, 1917.)

6440. Should the enrollment of a member of the Marine Corps Reserve be rescinded, because fraudulent, the right to receive retainer pay is at an end. (24 Comp., 399, Jan. 16, 1918.)

6441. An enrolled member of the Marine Corps Reserve sentenced by court-martial to forfeit all pay due or to become due suffers the loss of retainer pay as well as pay allowed for active service. (24 Comp., 399, Jan. 16, 1918.)

6442. Unauthorized absence or absences from duty on account of sickness or disease for causes stated in the act of August 29, 1916, do not deprive a member of the Marine Corps Reserve of the right to receive retainer pay for periods of active duty. (24 Comp., 399, Jan. 16, 1918.)

6443. A certificate issued by the War Department, under the provisions of the act of July 1, 1902, in lieu of a lost or destroyed discharge is acceptable as evidence of previous service for the purpose of computing longevity pay of a discharged officer or enlisted man subsequently in an active status as a member of the Naval Reserve Force. (24 Comp., 596, Apr. 12, 1918.)

6444. An officer of the Naval Reserve Force, assigned to active duty, who is thereafter detached therefrom with direction to await further orders, is not returned to a reserve status, but is entitled to the same pay that an officer of similar rank and length of service in the Regular Navy would be entitled while awaiting orders as directed by the Navy Department. (24 Comp., 626, Apr. 24, 1918.)

6445. Under existing war conditions, officers of the Naval Reserve Force who are called into active service in the provisional ranks and grades at which they were enrolled, without having been examined for permanent appointment, and who subsequently are given a higher provisional rank without examination, will be allowed the pay of their provisional rank and grade from the date of its acceptance. (24 Comp., 659, May 6, 1918.)

6446. Except in the case of officers of the Naval Auxiliary Reserve, officers of the Naval Reserve Force who are transferred from one class to another in the reserve with confirmed rank acquired as authorized by law are entitled to continue in receipt of retainer pay computed on the basis of the confirmed rank held by them. (25 Comp., 421, Nov. 30, 1918.)

6447. Under the act of July 1, 1918, members of the Naval Reserve Force are entitled for previous service in the Navy, Marine Corps, National Naval Volunteers, and Naval Militia, to credit for such service as provided in the act of August 29, 1916, i. e., for each 4 years a credit of 25 per centum within the limitation of 16 years; allowing for members with 4 but less than 8 years' previous service a credit of 25 per centum; for 8 but less than 12 years, 50 per centum; for 12 but less than 16 years, 75 per centum; and for 16 or more years' service, 100 per centum. (25 Comp., 308, modified; 25 Comp., 504, Jan. 15, 1919.)

6448. Members of the Marine Corps Reserve advanced to warrant or commissioned grades are entitled, under the act of August 29, 1916, to continue in receipt of the retainer pay allowed them before the appointment took place. (23 Comp., 667, Mar. 17, 1919.)

6449. An enrolled member of the Naval Reserve Force is not entitled to retainer pay for any period subsequent to the expiration of his term of enrollment and prior to reenrollment, although he may be continued on active duty during such period. (26 Comp., 900, May 6, 1920.)

6450. A member of the Naval Reserve Force holding a confirmed rank or rating who is promoted to a provisional rank continues to be entitled to the retainer pay based on the confirmed rating until the termination of the enrollment period in which received, but upon reenrollment in the provisional rank which he held at the termination of his last enrollment period, he loses the

right to receive retainer pay based on the former confirmed rating, unless again appointed thereto, and is entitled only to retainer pay based on the provisional rank in which reenrolled. (27 Comp., 82, July 23, 1920.)

6451. Members of the Naval Reserve Force and Marine Corps Reserve given temporary civil appointments in the Navy Department or Naval Establishment under the act of July 11, 1919, 41 Stat., 138, all of which temporary appointments terminated not later than June 30, 1920, are not excepted from the operation of section 7 of the act of October 6, 1917, 40 Stat., 383, but are prohibited by the provisions thereof, for the period of one year from the termination of such temporary appointments, from receiving compensation paid from a lump-sum appropriation in any other Government department or establishment at a higher rate than that received by them under their temporary appointments in the Navy Department at the time of the termination thereof. (27 Comp., 84, July 24, 1920.)

6452. On and after July 1, 1920, the base rates of pay for computing retainer pay for members of the Fleet Marine Corps Reserve and Marine Corps Reserve are the base rates of pay provided in the act of June 4, 1920 (41 Stat., 761), for enlisted men of the Army on the active list, which by assimilating statutes extends to the Marine Corps. (27 Comp., 192, Aug. 20, 1920.)

6453. Officers and employees of the Government who are members of the Naval Reserve Force are not entitled to military leave of absence with pay in addition to their regular annual and sick leave for the period they are on active duty with the Naval Reserve Force, under the act of June 3, 1916 (39 Stat., 203), by the provisions of which military leave of absence is granted only to officers and employees who are members of the National Guard. (27 Comp., 214, Aug. 27, 1920.)

6454. Members of the Naval Reserve Force on active duty are prohibited by the provisions of the act of August 29, 1916 (39 Stat., 582), from receiving salary of any civil position they may be holding if the combined amount of such salary and active-duty pay as members of the Naval Reserve Force exceeds the sum of $2,000 per annum, but such limitations do not apply to the retainer pay of members of the Naval Reserve Force. (27 Comp., 214, Aug. 27, 1920.)

6455. Members of the Naval Reserve Force transferred thereto from the National Naval Volunteers under provisions of the act of July 1, 1918 (40 Stat., 708), are entitled to increase of 25 per cent of their base retainer pay upon reenrollment in the Naval Reserve Force within four months from termination of their three-year enrollment in which serving when thus transferred. (27 Comp., 221, Sept. 1, 1920.)

6456. As retainer pay for an officer of the Naval Reserve Force is computed only upon base pay of the confirmed rank held by him, the computation of retainer pay is not affected by the increase in pay granted officers of the Navy by the act of May 18, 1920 (41 Stat., 601), which was not an increase in the base pay of the various ranks. (27 Comp., 274, Sept. 23, 1920.)

6457. In computing increased retainer pay of 25 per cent upon reenrollment, members of the Naval Reserve Force are not entitled to include constructive service of five years previously credited to them when appointed officers in the Navy from civil life. (27 Comp., 405, Nov. 1, 1920.)

6458. Where an officer of the Naval Reserve Force relieved from active duty and ordered to his home fails to reach his home within the time fixed by the Naval Regulations as applied to the terms of his order, but completes the travel within a time indicating otherwise substantial compliance with the order, his right to active-duty pay ceases on expiration of the period covered by such delay in commencing the journey as is authorized by the Naval Regulations plus actual travel time in reaching his home. (27 Comp., 597, Jan. 8, 1921.)

6459. Retainer pay may be paid to members of the Naval Reserve Force for periods of unauthorized absence without leave occurring during active service if the circumstances surrounding the absence indicate an intent to return and continue on duty, but if the circumstances indicate or there is established an intent to desert from the service and not to return, retainer pay for the period of desertion is forfeited. (27 Comp., 760, Feb. 28, 1921.)

6460–a. Upon surrender of a member of the Naval Reserve Force after period of desertion, the right to receive retainer pay revives and he continues in receipt thereof unless forfeiture is imposed by court-martial. (27 Comp., 760, Feb. 28, 1921.)

6460–b. While the provisions of the act of July 11, 1919 (41 Stat., 139), authorizing transfer of enrolled men of the Naval Reserve Force who have performed active duty during the war to the Regular Navy to serve the unexpired period of their enrollment, applies only to reservists who had the status of "enrolled men" at the time of the passage of the law, as held in 27 Comp. Dec. 843, the accounting officers of the United States will not question the status, so far as regular pay and allowances are concerned, of those enlisted men who entered the Regular Navy under a misapprehension of the law by attempted transfer from an enrollment in the Naval Reserve Force commencing after July 11, 1919, as it was the intent both of the men and the recruiting officers to enter into a contract of enlistment for service in the Regular Navy. (27 Comp. 1073, June 23, 1921.)

6460–c. The act of July 1, 1918 (40 Stat., 710), having limited retirement from the Naval Reserve Force to those incurring disability in the line of duty, except in case of enlisted transferred members, retired pay or cash gratuity equal to the total amount of their retainer pay during the last term of their enrollment is no longer payable to enrolled members voluntarily retiring after 20 years' service, as authorized by the act of August 29, 1916 (39 Stat., 588). (1 Comp. Gen. 129, Sept. 9, 1921.)

UNIFORM GRATUITY, ENROLLED MEMBERS MARINE CORPS RESERVE FORCE.

6461. Upon first reporting for active service for training during each enrollment, officers receive a credit for uniform gratuity of $50. Upon reporting for active service in time of war, or other national emergency, the uniform gratuity (for officers) is $150 or the difference between this amount and any amount that may have been credited as a uniform gratuity during the current enrollment. (Act Aug. 29, 1916.) The uniform gratuity will be claimed on the first pay voucher submitted after reporting for active duty, and will be supported by certificates as required by paragraph 283(14)(b) and (c), Marine Corps Orders.

6462. For clothing gratuity of enlisted men enrolled in the Marine Corps Reserve Force, see paragraphs 921 to 926, System of Accountability, United States Marine Corps, and paragraph 318, as amended by paragraph 681 (4), (5), (6), and (7), Marine Corps Orders.

6463. Officers and enlisted men of the Naval Militia and National Naval Volunteers transeferred to the Naval Reserve Force, as provided by the act of July 1, 1918, are not entitled to the uniform gratuity provided for enrollment in the Naval Reserve Force. (25 Comp., 120, Aug. 5, 1918.)

6464. An officer of the Naval Reserve Force is entitled upon enrollment therein to the uniform gratuity provided by the act of August 29, 1916, notwithstanding previous enrollment in the National Naval Volunteers or any other service of the Navy. (25 Comp., 130, Aug. 7, 1918.)

6465. The act of July 1, 1918, providing that clothing gratuity credited to members of the Naval Reserve Force shall not be deducted from the accounts of members who accept temporary appointments in the Navy in time of war, is operative only from the date of the act, and there is no authority for the refund of amounts deducted on that account prior to July 1, 1918. (25 Comp., 205, Sept. 4, 1918.)

6466. The provision in the act of July 1, 1918, that no part of the clothing gratuity credited to members of the Naval Reserve Force shall be deducted from their accounts where such members accept or have accepted temporary appointments in the Navy in time of war does not protect a member of the Naval Reserve Force discharged from an enlisted rating, whose discharge is for the purpose of permitting his enlistment in the Regular Navy, from the deduction of uniform gratuity credited to him in accordance with the act of August 29, 1916. (25 Comp., 293, Oct. 9, 1918.)

6467. Since under the act of August 29, 1916, uniform gratuity is payable only to those members of the Naval Reserve Force whose membership is contingent upon a period of enrollment, transferred members of the Fleet Naval Reserve whose service is not so measured are not entitled to uniform gratuity either under that act or subsequent legislation. (25 Comp., 318, Oct. 17, 1918.)

6468. An enlisted man of the Navy discharged therefrom in order to enable him to enroll in the Fleet Naval Reserve and to accept a commission therein is not precluded by such previous service from being credited with uniform gratuity authorized by the act of August 29, 1916, for officers reporting for active service in time of war, nor by the fact that he may have in his possession uniform clothing issued during his prior service. (25 Comp., 548, Feb. 1, 1919.)

6469. Since transferred members of the Fleet Naval Reserve are not entitled to uniform gratuity, the subsequent acceptance of a commission by such member effects no change in his status therein and confers upon him no right to the said gratuity. (25 Comp., 554, Feb. 3, 1919.)

6470. The disenrollment of an officer of the Naval Reserve Force at his own request is a severance of his connection with the service without compulsion on the part of the Government within the meaning of the act of August 29, 1916, and authorizes the checkage of his account of the full amount of uniform gratuity previously credited to him, if drawn in money or clothing in kind. (25 Comp., 705, Mar. 29, 1919.)

6471. As long as the existing "time of war" continues, and during the period of any time of war or national emergency, officers of the Naval Reserve Force who reenroll and report for active service are entitled to be credited with uniform gratuity of not to exceed $150, provided they have the required outfit of uniforms and equipment, and the other members of the Naval Reserve Force so reporting following a reenrollment are entitled to uniform gratuity of $100. (26 Comp., 1010, June 11, 1920.)

6472. Officers of the Naval Reserve Force not on active duty, upon first reporting for training duty in each period of enrollment, whether it be for drills or "other equivalent duty" within the meaning of the act of July 1, 1918 (40 Stat., 710), are entitled to uniform gratuity of $50. (27 Comp., 689, Feb. 8, 1921.)

6473. The act of July 1, 1918, 40 Stat., 711, and regulations issued pursuant thereto, providing that the uniform gratuity of enrolled men of the Naval Reserve Force in time of war or emergency shall be the same as prescribed for enlisted men of the Regular Navy, and in time of peace at rates prescribed by the Secretary of the Navy, are limited to men on active duty in time of war and peace, and in no way affect the amount of uniform gratuity of enrolled men for training duty, which is fixed by the act of August 29, 1916 (39 Stat., 589) at $30 during each period of enrollment. (27 Comp., 847, Mar. 30, 1921.)

MARKSMANSHIP QUALIFICATIONS.

6600. "Hereafter enlisted men now qualified or hereafter qualifying as marksmen shall receive $2 per month; as sharpshooters, $3 per month; as expert riflemen, $5 per month, * * * all in addition to their pay, under such regulations as the Secretary of War may prescribe * * *." (Act May 11, 1908, 35 Stat., 110; 40 Stat., 45.)

6601. Enlisted men of the Marine Corps shall receive the same extra pay under the same conditions as may now or hereafter be provided for enlisted men of the Army.

6602. "An enlisted man who qualifies hereafter as an expert rifleman is entitled to $5 per month, as a sharpshooter to $3 per month, and as a marksman to $2 per month, in addition to his pay, from the date of qualification until the next opportunity to requalify, or for one year if no opportunity for requalification is presented within that year, provided that during that time he does not attain a higher qualification and that he continues to be a member of an organization armed with the rifle in which qualification is authorized, or reenlist in such organization within three months from date of discharge therefrom. This provision applies also to a soldier who reenlists within three months after receiving an honorable discharge from the Marine Corps while holding a qualification as expert rifleman, sharpshooter, or marksman therein." (C. A. R. No. 43, July 24, 1916; art. 1345, A. R. 1913.)

The last proviso of the above-quoted regulation similarly applies to a soldier who reenlists in the Marine Corps within three months after receiving an honorable discharge from the Army; provided such soldier was at the time of his discharge a member of an organization armed with the rifle.

6603. Qualification can not be made in the Marine Band, nor will extra compensation for marksmanship be paid to enlisted men in the Marine Band.

6604. All other enlisted men in the Marine Corps, including noncommissioned staff officers and men on special duty as clerks or in other capacities, are eligible for qualification and entitled to extra compensation therefor.

6605. Immediately upon qualification under the Army course men will be credited upon the next succeeding pay roll with the extra compensation from the date of qualification, and the following notation will be made upon the first pay roll upon which credit is made: Qualified as marksman (sharpshooter or expert rifleman), (date), per certification by (name of officer certifying target record).

6606. The fact of qualification will be published in orders from headquarters, United States Marine Corps, and upon receipt of such order, the date and number of the order will be noted in the service-record book of each man concerned.

6607. When men claiming regular classification as expert riflemen, sharpshooters, or marksmen reenlist from the Army within three months from the date of their discharge the fact wil. be reported to the Major General Commandant, by their commanding officer, and such data will be furnished regarding their previous organization and the date of qualification as will enable the claim to be verified. The right of such men to continue their classification will be announced in Marine Corps orders, but, upon the production of other properly authenticated evidence, pending receipt of such orders, credit for the extra compensation from the date of reenlistment may be made upon the first succeeding pay rolls.

6608. (1) Enlisted men who qualify as expert riflemen, sharpshooters, or marksmen are entitled to the additional compensation prescribed therefor from the date of qualification until the next opportunity to fire, or for one year if no opportunity for requalification is presented within that period.

(2) When men holding qualifications in marksmanship go to the range and increase their qualifications, the new qualifications become effective on the dates on which made. This applies also to qualifications equal to those already held.

(3) When men holding qualifications in marksmanship fire and requalify in lower grades, the new qualifications do not become effective until the dates on which the previous qualifications expire. Such qualifications remain in effect only for one year from the dates on which made.

(4) Any qualification attained after the previous qualification has expired takes effect on the date on which it is made. (111 M. C. O.)

(5) The practice season for the Marine Corps will be from January 1 to December 21, inclusive, of each year, except in the Philippines, where it will be from November 1 to October 31, inclusive, of each year. (Art. 3687, Naval Instructions, 1913.)

(6) A marine is entitled to fire the regular record practice for qualification under the Army firing regulations only once during each target or calendar year. Nothing in this paragraph will be construed to prohibit any firing for practice or the firing required by Firing Regulations for Small Arms, United States Navy. (Art. 3688 (1), Naval Instructions, 1913.)

6609. When a man who is entitled to extra compensation for marksmanship at the time of his discharge reenlists within three months from the date of said discharge, his qualification continues, and he is entitled to the extra compensation therefor until the first opportunity to fire subsequent to reenlistment, or for one year from the date of his original qualification if no opportunity to fire for qualification is presented within that period. (112 M. C. O.)

6610. The data contained in a man's service-record book is the official record of his marksmanship, and the custodian of said book is responsible for the correctness of all such data entered while the book is in his custody. The officer signing the pay roll is responsible for the correctness of the marksmanship data appearing thereon. In this connection attention is invited to the necessity of using care in preparing N. M. C. 90 to prevent overpayment on discharge of men whose qualifications for any reason have ceased. (119 M. C. O.)

6611. Classification under the Firing Regulations for Small Arms, United States Navy, does not carry with it the additional pay for qualification as expert rifleman, sharpshooter, and marksman, referred to above.

6612. Desertion does not operate to annul a qualification in gunnery or marksmanship. (Ruling Sec. War, Nov. 14, 1906.)

6613. "The detail of an enlisted man of the Marine Corps to perform clerical duties at headquarters of the corps did not have the effect of removing him from an 'organization armed with the rifle' within the meaning of paragraph 1345 of the Army Regulations, and having qualified as an expert rifleman he is entitled to the extra pay provided therefor." (15 Comp., 451, Jan. 19, 1909.)

6614. A qualification in marksmanship attained in a fraudulent enlistment is nullified if the fraudulent contract of enlistment is voided by the Government. (Paymaster General U. S. Army, Dec. 8, 1909.)

6615. An enlisted man of the Marine Corps is entitled to additional pay as marksman notwithstanding his discharge as undesirable, an honorable discharge not being a condition precedent to his receiving this additional pay on reenlistment. (2 Comp., 123, Aug. 27, 1914.)

6616. Additional pay as expert rifleman, sharpshooter, or marksman should be included in computing the honorable discharge gratuity payable upon reenlistment provided it does not expire by limitation before the close of the period for which gratuity is paid. It is also included in computing the six months' death gratuity. (See 21 Comp., 848, June 4, 1915.)

6617. Additional pay for marksmanship qualifications is temporary in its character and can not be considered as a part of pay proper, consequently it should not be included in computing the 20 per cent additional pay for sea or foreign shore service. (21 Comp., 849, June 4, 1915.)

6618. An enlisted man discharged from the retired list of the Marine Corps and reenlisted for active duty in that corps is not entitled during the period of his reenlistment to pay as an expert rifleman under a qualification earned prior to his retirement. (23 Comp., 789; June 29, 1917; reaffirmed July 31, 1917.)

6619. The provisions in the act of May 12, 1917, 40 Stat., 45, authorizing additional pay for enlisted men of the Army qualifying as marksmen, sharpshooters, expert riflemen, etc., and provisions in the act of July 9, 1918, 40 Stat., 890, authorizing additional pay for enlisted men of the Army qualifying

as expert military telegraphers are not inconsistent with the acts of May 18, 1920, 41 Stat., 601, and June 4, 1920, 41 Stat., 761, and are still in force. (27 Comp., 336, Oct. 9, 1920.)

6620. The marksmanship qualification which a person received while serving as a commissioned officer of the Army after service as an enlisted man does not entitle him to any additional pay while serving as a commissioned officer or while serving as an enlisted man under an enlistment after discharge as a commissioned officer. (27 Comp., 914, Apr. 20, 1921.)

MEDALS OF HONOR, DISTINGUISHED SERVICE MEDALS, NAVY CROSSES, ETC.

6700. That each enlisted man of the Army to whom there has been or shall be awarded a medal of honor, a distinguished service cross, or a distinguished service medal shall, for each such award, be entitled to additional pay at the rate of $2 per month from the date of the distinguished act or service on which the award is based, and each bar, or other suitable device, in lieu of a medal of honor, a distinguished service cross, or a distinguished service medal, as hereinafter provided for, shall entitle him to further additional pay at the rate of $2 per month from the date of the distinguished act or service for which the bar is awarded, and said additional pay shall continue throughout his active service, whether such service shall or shall not be continuous; but when the award is in lieu of the certificate of merit, as provided for in section 3 hereof, the additional pay shall begin with the date of the award. (Act July 9, 1918; 40 Stat., 871.)

6701. * * * That each enlisted or enrolled person of the naval service to whom is awarded a medal of honor, distinguished service medal, or a Navy cross shall, for each such award, be entitled to additional pay at the rate of $2 per month from the date of the distinguished act or service on which the award is based, and each bar, or other suitable emblem or insignia, in lieu of a medal of honor, distinguished service medal, or a Navy cross, as hereinafter provided for, shall entitle him to further additional pay at the rate of $2 per month from the date of the distinguished act or service for which the bar is awarded, and such additional pay shall continue throughout his active service, whether such service shall or shall not be continuous. (Act Feb. 4, 1919; 40 Stat., 1056.)

6702. An enlisted man of the Marine Corps attached to and serving with the Army, if awarded a medal of honor, distinguished service cross, or distinguished service medal, or bars in lieu thereof, is entitled to the additional pay provided for in the act of July 9, 1918, referred to above.

6703. An enlisted marine holding a medal of honor, distinguished service cross, or distinguished service medal, awarded him while in the Army (as an enlisted man), is entitled to additional pay therefor at the rate of $2 per month.

6704. The act of February 4, 1919, referred to above, applies to the Marine Corps, and an enlisted man of the Marine Corps awarded a medal of honor, distinguished service medal, or Navy cross, or bars in lieu thereof, under that act, is entitled to the additional pay provided for therein.

6705. The additional pay authorized under section 1216, Revised Statutes, to enlisted men of the Army awarded certificate of merit for distinguished service, being limited to the period the soldier is in the "military" service, may not be paid during service in the Navy. (24 Comp., 788, June 28, 1918.)

6706. The additional pay at the rate of $2 per month payable to enlisted men of the Army who have been awarded the distinguished service medal under the act of July 9, 1918 (40 Stat., 870), being limited by said statute to the period the recipient is in active service, may not be counted as part of the active-duty pay for the purpose of computing retired pay. (26 Comp., 112, Aug. 9, 1919.)

6707. An enlisted man of the Navy who, while serving under the jurisdiction of the Army, was awarded the distinguished service cross provided by the act of July 9, 1918 (40 Stat., 871), for persons serving in any capacity with the Army who have distinguished themselves in operations against an enemy, is entitled upon his return to the Navy to the additional pay at the rate provided by the act of February 4, 1919 (40 Stat., 1056), for the recipients of the Navy cross for distinguished service in the line of their profession. (26 Comp., 304, Oct. 23, 1919.)

6708. While the act of February 4, 1919 (40 Stat., 1056), authorizing the presentation of medals of honor, etc., to persons in the naval service who perform distinguished service does not expressly repeal the provisions of section 1407, Revised Statutes, as enlarged by the act of March 3, 1901 (31 Stat., 1099), yet as the scope of the later legislation indicates that Congress was dealing with the entire subject involved, the subsequent provision is to be regarded as a complete substitute for the earlier law. (26 Comp., 464, Dec. 8, 1919.)

6709. Since it can never be known whether a particular act or service is sufficient to render the person performing it worthy of a medal or cross until the question has been determined by competent authority by the award of such medal or other mark of distinction, it follows that an enlisted man's right to additional pay therefor is to be determined by the law in force at the time when the award is made and vests at that time. (26 Comp., 464, Dec. 8, 1919.)

6710. Under the act of July 9, 1918 (40 Stat., 870), payment of the $2 additional per month to enlisted men of the Army who have been or are hereafter awarded medal of honor, distinguished service cross, or distinguished service medal, whether awarded before July 9, 1918, under earlier laws, or thereafter by authority of that act, shall begin from the date of the distinguished act or service on which the award is based, with exception of awards made in lieu of certificates of merit, when the additional pay is authorized only from the date of award, and in all cases continues throughout active service; but the additional pay is limited to enlisted men who were in the military service on July 9, 1918, or have been in the service since that date. (26 Comp., 1030, June 14, 1920.)

6711. An officer of the Army to whom a certificate of merit was issued while an enlisted man is entitled to an award of the distinguished service medal, in lieu thereof, under the act of July 9, 1918 (40 Stat., 870), and to receive the additional pay of $2 per month from the date of award of the medal while on active service, whether as a commissioned officer or enlisted man. (27 Comp., 1, July 1, 1920.)

6712. As the act of February 4, 1919 (40 Stat., 1056), providing for an addition of $2 to the monthly pay of persons in the naval service of the United States who are awarded medals of honor, distinguished service medals, or Navy crosses is not retroactive in effect, there is no authority to pay an additional $2 per month to an enlisted man who has been awarded a medal of honor prior to the passage of the act and has received by reason thereof the gratuity of $100 authorized by the act of March 3, 1901 (31 Stat., 1099). (27 Comp., 297, Sept. 27, 1920.)

6713. An enlisted man of the Navy or Marine Corps awarded a medal of honor on or after February 4, 1919, for distinguished acts of heroism or service in line of his profession, is not entitled to a gratuity of $100 under section 1407, Revised Statutes, that law having been superseded by the act of February 4, 1919 (40 Stat., 1056), providing two dollars additional pay per month from date of distinguished act or service. (1 Comp. Gen. 240, Oct. 25, 1921.)

MIDSHIPMEN.

6800. "Every naval cadet or cadet engineer who has heretofore graduated or may hereafter graduate from the Naval Academy, and who has been or may hereafter be commissioned within six months after such graduation an officer in the Navy or Marine Corps of the United States under the laws appointing such graduates to the Navy or Marine Corps, shall be allowed the pay of the grade in which he may be so commissioned from the time fixed as the date of the completion of the academic course of six years by the members of his class to the date of his qualification and acceptance of his commission." (Act July 19, 1892.)

The title "naval cadet" is hereby changed to "midshipman." (Act July 1, 1902; 32 Stat., 686.)

MILEAGE.

(*a*) Laws and regulations governing.
(*b*) Orders.
(*c*) Distance and route.
(*d*) Officers—regular.
(*e*) Officers—retired.
(*f*) Officers—reserve.
(*g*) Leave.

(a) LAWS AND REGULATIONS GOVERNING.

6900. "Hereafter officers of the Marine Corps traveling under orders without troops shall be allowed the same mileage as is now allowed officers of the Navy traveling without troops." (Act June 10, 1896, 29 Stat., 376.)

6901. "Under section 1612, Revised Statutes, officers of the Marine Corps receive all pay and allowances at the same rates and under the same conditions as officers of the Army. By the act of June 10, 1896, they are placed on the same footing as officers of the Navy with respect to mileage, and section 1612 was, by implication, repealed so far as it related to mileage. After the passage of that act an officer of the Marine Corps traveling under orders without troops was entitled to mileage when, and only when, an officer of the Navy similarly situated would at the date of that act have been entitled to mileage.

"It now remains to be determined to what mileage an officer of the Navy would have been entitled for the journey in question under the law as it stood on June 10, 1896.

"The act of June 16, 1874 (18 Stat., 72), provides:

"'Only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, and all allowances for mileage and transportation in the excess of the amount actually paid are hereby declared illegal.'

"The act of June 30, 1876 (19 Stat., 65), provides that so much of the act of 1874 'as is applicable to officers of the Navy so engaged in hereby repealed, and the sum of 8 cents per mile shall be allowed such officers while so engaged in lieu of their actual expenses.'

"The act of August 5, 1882 (22 Stat., 286), provides:

"'And officers of the Navy traveling abroad under orders hereafter issued * * * shall receive in lieu of the mileage now allowed by law only their

actual and reasonable expenses, certified under their own signatures, and approved by the Secretary of the Navy.'" (8 Comp., 125, Aug. 16, 1901.)

6902. Hereafter retired officers when traveling under competent orders without troops shall be "entitled to the same mileage as are active officers." (Act June 12, 1906, 34 Stat., 246.)

6903. Marine gunners and quartermasters' clerks of the Marine Corps are entitled to the same mileage as provided by law for officers of the Navy. (See act Aug. 29, 1916, 39 Stat., 611.)

6904. Pay clerks of the Marine Corps are entitled to mileage as provided by the act of June 24, 1910 (36 Stat., 625), and August 24, 1912 (37 Stat., 575), the same as commissioned officers of the United States Army.

6905. "Officers, active and retired, when traveling under competent orders without troops * * * shall be paid seven cents per mile, and no more; distances to be computed and mileage to be paid over the shortest usually traveled routes, with deduction as hereinafter provided; and payment and settlement of mileage accounts of officers shall be made according to distances and deductions computed over routes established and by mileage tables prepared by the Paymaster General of the Army under the direction of the Secretary of War." (Act June 12, 1906, 34 Stat., 246.)

6906. No mileage is allowed for travel performed under orders in attending the funeral of an officer in the United States. (Sec. 1587, R. S.)

6907. No mileage shall be paid to any officer where Government transportation is furnished such officer. (Naval act, June 30, 1914; 38 Stat., 410.)

6908. "* * * That hereafter the settlement of all traveling expense claims, where the payment of such is authorized by existing law, and the determination of distances and of what constitutes the shortest usually traveled route in the meaning of laws relating to traveling allowances shall accord to such rules as the Secretary of the Navy may prescribe." (Act Mar. 3, 1909, 35 Stat., 774.)

6909. "It is hereby directed in pursuance of the act of March 3, 1909, and after correspondence with the honorable the Secretary of War, that, in the settlement of traveling allowances in the United States Marine Corps, the determination of distances and of what constitutes the shorest usually traveled route shall conform to the information contained in the Army distance tables and amendments thereto in effect at the date of payments." (Secretary of the Navy, July 2, 1909.)

6910. All payments made by paymasters on account of mileage will be determined in accordance with distance tables officially promulgated and in use at the date of beginning of the journey. Exception to this rule will be made only when the terms of the order, or the impracticability of the shortest usually traveled route, compel the officer to take a longer route, in which case mileage will be computed over the route actually traveled. (1282 A. R., 1913.)

6911. For regulations regarding mileage, see articles 1808 to 1814, inclusive, Navy Regulations, 1920.

6912. The President himself, or through the War Department, may direct the movement of all officers. To whatever place and on whatever business connected with the military service he may order them to proceed, they are bound to obey when such order is not forbidden by law; and in such case the officer is entitled to mileage. (Billings *v.* U. S., 23 Ct. Claims, 177.)

6913. "Travel on public business is the foundation on which the right to mileage rests." (16 Comp., 612, Mar. 17, 1910; 19 Ct. of Claims, 519.)

6914. "It is well established that officers of the Marine Corps when traveling without troops are entitled to the same traveling allowances to which officers of the Navy were entitled on June 10, 1896; that is, mileage at the rate of 8 cents per mile for travel within the United States and actual and reasonable expenses for travel abroad (8 Comp., 123) and that when officers of the Marine Corps are traveling with troops they are entitled to the same traveling allowances as officers of the Army traveling with troops. (13 Comp., 332.)" (19 Comp., 322, Nov. 29, 1912.)

6915. To entitle an officer to mileage the order for travel must be issued previously to commencement of the journey, except when the urgency of the duty prevents the obtaining of previous orders, in which case the travel must be confirmed in orders. Confirmatory orders should recite the authority, oral or otherwise, under which the travel was performed, or state that the urgency was such as to prevent the obtaining of orders in advance. (See 1285, A. R. 1913.)

6916. "Traveling with troops" will be regarded as covering all cases of officers included (*a*) in orders for movement, in whatever manner, of their appropriate commands; (*b*) in orders for movement of detachments, escorts, or stores, which proceed by marches or by transportation belonging to or especially hired for the purpose by the United States, the idea being that in marches the officers should move as do the troops and that where transportation is specially devoted to the movement it is sufficient for all included therein; or (*c*) in orders directing officers to accompany troops, but the term will not be regarded as covering cases of officers included in the movement by railroads, stage, or like established lines of conveyances, of detachments of less than 10 armed or unarmed men, such as guards and nurses for disabled or insane officers or soldiers, and escorts for inspectors, quartermasters, and others, or the public funds or property in their charge; or as covering travel by officers with recruiting parties of less than 10 men, when it is necessary to be absent from their regular station for more than 24 hours, whether the travel is performed by such established lines of conveyance or by transportation belonging to or specially hired for the purpose by the United States. (A. R. 1281, as changed by C. A. R. No. 89.)

6917. An officer who changes his official residence without permission shall not, if ordered to duty, be entitled to mileage in excess of that from his former residence as recorded at the department. (R. 1813–3.)

6918. Vouchers for mileage should be prepared on Form N. M. C. 421 and forwarded direct to the officer of the paymaster's department of the Marine Corps who is to settle the claim. Vouchers should be accompanied by the original orders under which the travel was performed and modifications thereof, if any, copies of the same, with all indorsements, being entered on the reverse of both the original and duplicate voucher, or attached thereto.

6919. No mileage will be paid an officer of the Marine Corps unless travel is actually performed subsequent to receipt of orders, or of an official notice of issuance thereof. Upon receipt of orders officers should indorse the same to show the hour, date, and place of receipt.

6920. Officers traveling without troops in a mileage status are prohibited from obtaining transportation from the Quartermaster's Department, and subsequently submitting claim for difference between the cost thereof and mileage at 8 cents a mile, except in cases of travel under Army laws where the statute requires that transportation shall be procured over land-grant or equalizing railroads, in which cases proper deductions will be made in accordance with the Army Regulations.

6921. An officer performing extended travel, in a mileage status, may be paid mileage for a part of the journey before completing the total travel involved.

(b) ORDERS.

6935. In case of loss of original orders officers will make claim on the Auditor of the Navy Department for mileage performed under the said orders. (Bu. Memo. 54, p. 579; Comp. Dec., Aug. 2, 1905.)

6936. (*a*) An officer performing travel in anticipation of orders but prior to the receipt thereof is not entitled to mileage unless he has official notice of the issuance thereof. To entitle an officer to mileage the travel must be under orders and in the public interest. (Bu. Memo. 126, p. 1867; Comp. Dec., Aug. 18, 1911, and MS. Comp. Dec., Mar. 9, 1910, P. M. File No. 3849, 1910.)

(*b*) An officer performing travel under the verbal orders of one authorized to direct travel is entitled to mileage if said verbal orders are afterwards confirmed in official orders.

6937. "Where urgent public duty requires travel without prior orders a subsequent approval of the journey by proper military authority, that such travel was necessary in the military service and that the urgency of the business was such as not to permit of obtaining orders in advance of the travel, may be accepted in lieu thereof." (19 Comp., 523, Feb. 17, 1913.)

(c) DISTANCE AND ROUTE.

6945. "While the travel pay or mileage of an officer is ordinarily to be computed by the shortest usually traveled route, yet travel by a longer route may be allowed when it is shown that the exigencies of the service required travel by such longer route." (1 Comp., 118, Dec. 20, 1894.)

When mileage is claimed for a longer route the voucher must show upon the face of it why the longer route was the one traveled.

6946. "The mileage of an officer of the Army is to be computed by the shortest usually traveled route regardless of the number of miles actually traveled, unless the orders under which he travels or the necessities of the service (and not the mere convenience of the officer) require the use of a route longer than that usually traveled." (2 Comp., 544, May 15, 1896; see also Bu. Memo. 32, p. 253; Comp. Dec., Sept. 28, 1903, and 21 Comp. 68, Aug. 14, 1914.)

6947. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster General, under direction of the Secretary of War, regardless of the actual distance. (7 Comp., 304, June 5, 1901.)

6948. "While mileage to an officer of the Marine Corps for travel under orders should ordinarily be computed by the shortest usually traveled route, where the orders direct another than the shortest route his mileage should be computed by the route so directed." (12 Comp., 31, July 17, 1905.)

6949. "The approval of the Secretary of the Navy of the action of an officer in performing travel by another than the shortest usually traveled route has the same effect as an original order authorizing the travel over said route, and therefore entitled the officer to mileage or actual expenses for said travel." (12 Comp., 210, Oct. 18, 1905.)

6950. "An officer ordered to proceed from one point to another is entitled to mileage based on the shortest usually traveled route as regards distance and not time." (Bu. Memo. 162, p. 3333; Comp. Dec., Aug. 14, 1914.)

6951. The mileage of an officer of the Navy is to be computed by the shortest usually traveled route, unless the orders under which he travels or the necessities of the service (and not the mere convenience of the officer) require the use of a longer route. (21 Comp., 68, Aug. 14, 1914.)

6952. Where an officer of the Navy was ordered to proceed to the port in which a certain vessel might be and report to the commanding officer thereof, the travel performed under verbal orders and advice of his commanding officer as to the location of said vessel (secrecy as to location being necessary during the period of war) was travel performed in obedience to orders, and such officer is entitled to mileage for the entire distance traveled although in excess of the shortest usually traveled route. (25 Comp., 810, Apr. 21, 1919.)

(d) OFFICERS—REGULAR.

6960. Officers of the Marine Corps joining from first appointment are entitled to mileage from place of receipt of orders to their stations. (See Digest Comp. Dec., 423.)

6961. "The mileage allowance to an officer of the Army on the active list is fixed by the law in effect at the time the travel is performed, and not by the law in effect when the order for the travel is issued.

"An order to travel to a designated point, perform certain duty and return, is in effect two distinct orders, and the mileage allowance for each trip is that fixed by the law at the time the travel in each case was commenced." (1 Comp., 29, Oct. 29, 1894.)

6962. "The mileage of naval officers is properly payable from the appropriation for the fiscal year in which the major portion of the travel, when such travel covers portions of two fiscal years, is made." (2 Comp., 14, July 12, 1895.)

6963. "When part of a journey is performed when one statute is in force and the remainder after another statute takes effect the compensation for each part is to be at the rate provided by the statute in force when the traveling was done." (128 U. S., 471; 6 Comp., 527, Dec. 9, 1899.)

6964. "An officer of the Army whose resignation was accepted to take effect at a future date and who was ordered to proceed to his home, and who actually proceeded to his home before said date, is entitled to mileage or actual expenses according to circumstances." (7 Comp., 42, Aug. 2, 1900.)

6965. Under the provision in the Navy personnel act of March 3, 1899, 30 Stat., 1009, that the leader of the Marine Band shall have the pay and allowances of a first lieutenant, the leader of the band, although having the status of an enlisted man, is entitled to mileage for travel under orders without troops. (7 Comp., 280, Dec. 17, 1900.)

6966. The act of June 10, 1896, which provides that officers of the Marine Corps traveling under orders without troops shall be allowed the same mileage as was then allowed officers of the Navy traveling without troops, applies both to travel within the United States and to travel abroad; and an officer of the Marine Corps so traveling is entitled to mileage at the rate of 8 cents per mile for travel in the United States and to actual and reasonable expenses only for travel abroad. (8 Comp., 123, Aug. 16, 1901.)

6967. Where an officer is assigned to duty at a particular place, and has duties added at another place, travel in the performance of such duties is travel within the meaning of the mileage laws; but if he is directed to perform duties at a particular place and the duties are scattered, travel in their performance is *not* travel within the meaning of the mileage laws. (Comp., June 18, 1902.)

6968. Travel from Alaska to the States and the Territories contiguous thereto is travel within the United States within the meaning of the provision

in the act of March 3, 1901, for mileage for officers of the Navy "traveling from point to point within the United States." (9 Comp., 77, Aug. 15, 1902.)

6969. An officer of the Navy is not entitled to mileage or reimbursement of traveling expenses for travel performed in obedience to an order directing him to attend the funeral of an officer who died in the United States. (11 Comp., 181, Oct. 28, 1904.)

6970. "When a person ceases to be an officer in the Navy by virtue of resignation, he is entitled to mileage only for travel performed previous to the date upon which such resignation takes effect." (Bu. Memo. 67, p. 157; Comp. Dec., Aug. 29, 1906.)

6971. Travel performed under orders entitled an officer to mileage even if verbal and not confirmed by the department until after such travel is performed. (Bu. Memo. 73, p. 253; Comp. Dec., Mar. 9, 1907.)

6972. "An officer when traveling under orders is entitled to his expenses of travel or mileage as the case may be, by the route he is ordered to travel; therefore orders 'to proceed to Key West' and thence by steamer to Habana, entitled an officer to mileage as far as Key West; on the return trip, however, he is not entitled to mileage from Key West, but only from Port Tampa, where his sea voyage terminated, as the orders did not require him to return to Key West." (Bu. Memo. 82, p. 835; Comp. Dec., Dec. 27, 1907.)

6973. "An officer was directed to perform repeated travel and informed that actual expenses would be allowed. However, before any travel was performed an indorsement on his orders showed that repeated travel was impossible and that one trip only would be made. For this trip he is entitled to mileage and not to actual expenses." (Bu. Memo. 85, p. 605; Comp. Dec., Mar. 6, 1908.)

6974. "An officer, detached from his station under orders to settle accounts and await orders without any place for this duty having been specified, when ordered to new station is entitled to mileage, not to exceed that from the old station to the new station. In the absence of orders to travel, in legal contemplation, he remained at his old station." (Bu. Memo. 118, p. 1649; Comp. Dec., Dec. 28, 1910.)

6975. "Where an officer of the Navy is ordered to proceed to a particular port, or to such other port as a certain vessel may be, the terminus of his journey is the port where the vessel may be.

"An officer of the Navy ordered from a point in the United States to a point across the boundary line in British Columbia, under orders contemplating travel by the shortest usually traveled route, is entitled, under the acts of June 7, 1900 (31 Stat., 685), and March 4, 1911 (36 Stat., 1266), to mileage from the point of his departure to the point where he left the United States and to actual expenses from that point to the place of his destination." (Bu. Memo. 126, p. 1871; Comp. Dec., Aug. 31, 1911; 18 Comp., 152.)

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6976. "An officer proceeding under orders from Puget Sound, Wash., to Sitka, Alaska, and return, is entitled to mileage for travel by way of Juneau, as that is the shortest usually traveled route." (Bu. Memo. 141, p. 2319, Comp. Dec., Nov. 20, 1912.)

6977. "Orders were given directing a marine recruiting officer to proceed from Richmond to Baltimore and to assume charge of the recruiting subdistrict of Baltimore, with headquarters in that city, thus effecting a change of station. These orders also authorized repeated travel within his district, which included the stations in his former district, but did not contemplate or authorize any repeated travel until after he had reported at Baltimore and assumed charge. Therefore the travel effecting the change of station from Richmond to Baltimore should be considered as separate and distinct from the repeated travel authorized to be performed thereafter, and mileage should be allowed." (Bu. Memo. 147, p. 2528; Comp. Dec., May 21, 1913.)

6978. "More than one round trip is necessary to constitute repeated travel; therefore mileage is allowed where one round trip only is made prior to revocation of orders." (Bu. Memo. 151, p. 2808; Comp. Dec., Sept. 26, 1913.)

6979. "An officer ordered to perform travel from a point outside the continental limits of the United States to a place within the United States is entitled to mileage for that part of the travel performed in the United States which is necessary, by the shortest usually traveled route." (Bu. Memo. 162, p. 3340.) Officer was ordered from Balboa, Canal Zone, to Annapolis, Md. Traveled by steamer to New Orleans, La., then by rail to Annapolis, Md., and claimed mileage for that part of the travel performed within the United States. Entitled to mileage from New York, N. Y., to Annapolis, Md., the shortest usually traveled route.

"When a naval officer properly ordered to proceed from point to point within the United States travels over a usually traveled route though not the shortest usually traveled one, and his travel orders are canceled while he is at an intermediate point, he is entitled to mileage only as for a distance traveled over the shortest usually traveled route bearing the same ratio to such entire route as the distance actually traveled bears to the entire distance to be traveled over the route chosen.

"When the officer's journey is interrupted under the circumstances mentioned and he is directed to proceed from the intermediate point to a point other than that originally designated he is entitled to mileage between said points computed over the shortest usually traveled route." (Bu. Memo. 167, p. 3495; Comp. Dec., Jan. 25, 1915; 21 Comp., 480.)

6980. An officer * * * traveling in a mileage status is not entitled to reimbursement for amounts paid by him for carriage hire or transportation of personal baggage carried with him. (21 Comp., 534, Feb. 6, 1915.)

6981. "An officer of the Navy was authorized to perform travel from Vera Cruz, Mexico, to New York by a Government vessel, but given an option to

travel by another vessel to Hampton Roads, Va., provided he should pay his own expenses from that place to New York. He traveled to Hampton Roads and was paid mileage for travel from there to New York. *Held*, That he was not entitled to mileage for that travel." (Bu. Memo. 170, p. 3594; Comp. Dec., Apr. 21, 1915.)

6982. "An officer ordered to perform travel in order that he may be present to testify in a suit to which the Government is not a party, but its interest in the result of which is sufficiently great in the opinion of the Secretary of the Navy to make it necessary or at least advisable for the officer to be present, is entitled to mileage for the travel performed." (Bu. Memo. 173, p. 3729, July 28, 1915.)

6983. The travel of an officer of the Army commanding a party conducting certain general prisoners from the place of trial to the place of confinement under orders of a post commander issued under the general authority of a department commander is travel "under competent orders, without troops," as provided in the act of June 12, 1906, so as to entitle said officer to the payment of mileage for the distance actually traveled. (24 Comp., 635, Apr. 25, 1918.)

6984. An officer of the Marine Corps who, in obedience to orders, performs travel, accompanied by a medical officer and two marines as guards, from the naval hospital, Mare Island, California, to Washington, D. C., for treatment at the naval hospital, is entitled to mileage. (Comp. Dec., Oct. 8, 1918; Bu. Memo., 212, p. 4674, case of Major Paul E. Chamberlin, U. S. M. C.)

6985. Where an officer of the Navy who was ordered to proceed to the port in which a certain vessel might be and report to the commanding officer thereof neglected to ascertain from official sources the exact location of said vessel, but traveled to various places in pursuance of verbal orders or advice, such travel without definite knowledge was not contemplated in his orders, and the officer is not entitled to mileage except by way of the shortest usually traveled route to the location indicated. (25 Comp., 356, Nov. 6, 1918.)

6986. Urgency is not indicated in orders to an Army officer to proceed by first available Government transportation (that being the usual form of travel orders), and where such transportation involved the use of a longer route and of greater opportunity for delay than by waiting several days for another transport, mileage by the shorter route only is authorized. (25 Comp., 415, Nov. 27, 1918.)

6987. An officer of the Army traveling under competent orders with a party of less than ten to report for instructions to the commanding officer at the place mentioned in his orders is traveling "without troops" within the meaning of the act of June 12, 1906, and entitled to mileage at the rate authorized by that act. (25 Comp., 818, Apr. 22, 1919.)

6988. An officer of the Medical Corps of the Army who, under competent orders, accompanies a detachment of troops from his permanent station to another camp, and after completion of his duties in connection therewith, returns to his permanent station in charge of two enlisted men detailed for the same

purpose, is not making a continuous journey under orders with troops, but is entitled to mileage on the return trip while "traveling without troops" within the meaning of the Army Regulations. (26 Comp., 159, Aug. 27, 1919.)

6989. As the sum of 8 cents per mile which an officer of the Marine Corps receives for travel under conditions which entitle him to mileage is intended to and does cover every ordinary and reasonable expense of travel, including the cost of transportation of personal baggage which the officer carries with him, such officer traveling under orders for temporary duty or permanent change of station is entitled to have his baggage transported only in accordance with paragraphs 1122, 1123, and 1135, Army Regulations of 1913. (26 Comp., 278, Oct. 14, 1919.)

6990. Officers of the Regular Navy, detached from all duty and ordered to proceed home, their final separations from the service not to take effect until their arrival home, who delay beyond the period authorized by naval regulations in performing the necessary travel to their homes, may be paid mileage allowance for such travel, provided it is determined by the proper administrative authority that the delay in performing the travel was excusable. (26 Comp., 772, Mar. 24, 1920.)

(e) OFFICERS—RETIRED.

7000. Officers of the Navy on the retired list traveling under orders are entitled to the same allowance for mileage as officers on the active list. Therefore, it is within the power of the Secretary of the Navy to order an officer, when retired, to proceed to his home, and upon the performance of the journey he is entitled to mileage. (2 Comp., 139, Sept. 6, 1895.)

7001. To entitle an officer to mileage to his home on retirement the travel must be directed in orders and performed within a reasonable time. (4 Comp., 175, Oct. 12, 1897.)

7002. A retired officer of the Navy who, while absent in Italy on leave, in time of war, was ordered to report to the Secretary of the Navy for temporary duty is not entitled to traveling expenses or mileage for a greater distance than that from his residence as last recorded at the Navy Department to the city of Washington. (5 Comp., 329, Dec. 21, 1898.)

7003. An officer of the Navy on May 8, 1896, is ordered to his home from attendance before Naval Retiring Board, but who does not perform the journey until November, 1897, does not comply with the order within a reasonable time, and is not entitled to mileage. (6 Comp., 24, July 13, 1899.)

7004. "An officer of the Navy who was detached from duty and on January 1, 1901, ordered to proceed to his home and await orders, and who was subsequently placed on the retired list and authorized to delay obeying the order until he could request permission to go abroad, which request he did not make, and who did not actually perform the travel until March 12, 1903,

did not comply with the order within a reasonable time, and he is not entitled to mileage." (9 Comp., 819, June 29, 1903.)

7005. An officer who, while on leave of absence, receives an order to proceed to his home to await retirement, and who performed the travel before expiration of his leave, is entitled to mileage from the place of receipt of the order to his home. (10 Comp., 113, Aug. 6, 1903.)

is no law or regulation which makes this a prerequisite to the payment of absence and then ordered to his home.

7006. "Having failed to perform the journey within one year after retirement, he is not considered to have performed the journey within a reasonable time and is therefore not entitled to mileage." (Auditor, July 10, 1906, affirmed by Comp. 13 Comp., 112, Aug. 15, 1906.)

7007. The order for travel is usually given at time of retirement, but there is no law or regulation which makes this a prerequisite to the payment of mileage. (Bu. Memo. 88, p. 732; Comp. Dec. June 18, 1908.)

But the absence of an officer who availed himself of a leave which expired on the date of his retirement for age "can not be made the basis to confer upon him greater rights or benefits than if he had actually been at his station when his retirement took effect." Had the regulations been fully complied with "the expiration of his leave would have found him at his permanent station." (Comp. Dec., Mar. 12, 1909.)

7008. "A retired officer of the Marine Corps who is relieved from duty and ordered to his home, and proceeds to a place he designates as his present residence, is not entitled to mileage for travel actually performed in reaching such place, but is entitled to mileage from the place he is relieved from duty to his official residence." (17 Comp., 952, June 17, 1911.)

7009. An officer of the Marine Corps when placed on the retired list is entitled, if ordered to his home and he travels thereto within a reasonable time, to mileage from the place of retirement to his home, which must correspond to that which he has previously reported to the Major General Commandant, Marine Corps. If on retirement he selects a place as his home other than that previously reported to the Major General Commandant and he proceeds thereto within a reasonable time he would be entitled to mileage for a distance not exceeding that between the place of retirement and that previously reported as his home.

7010. A retired officer of the Army who serves as a witness before a court-martial is entitled, for travel performed in going to and returning from the court, only to the mileage provided for civilian witnesses in such cases, and not to the mileage provided for officers of the Army traveling under competent orders, without troops, although he was expressly ordered by the Secretary of War to appear as a witness before the court-martial. (23 Comp., 207, Sept. 28, 1916.)

7011. An officer of the Army retired for disability and ordered to his home is not entitled to mileage under said order unless the travel contemplated thereby is actually performed. (25 Comp., 360, Nov. 6, 1918.)

(f) OFFICERS—RESERVE.

7020. Members of the Officers' Reserve Corps of the Army are entitled, upon being ordered to active duty, to mileage allowance for travel performed in proceeding to their first duty station. (23 Comp., 705, June 6, 1917.)

7021. Where the orders to active duty of an officer of the Naval Reserve Force were directed to the place of his official residence as fixed by him at the time of enrollment, which remained unchanged by notice from him, and said orders were received by the officer at the place to which he had subsequently removed, such officer is not entitled to mileage in excess of that from the place of his residence as recorded at the department. (24 Comp., 371, Jan. 2, 1918.)

7022. Reserve officers ordered to their homes to be placed in an inactive status are entitled to mileage at the rate of eight cents per mile. (M. C. O. No. 59, series 1918, par. 486 (11a-9).)

7023. Since mileage is payable only where travel is performed in obedience to orders, an officer of the Naval Reserve Force who was erroneously disenrolled at a place other than that of enrollment may not receive mileage to the place of enrollment in lieu of expenses of travel thereto, the said officer being out of the service when travel was performed. (25 Comp., 788, Apr. 17, 1919.)

7024. An officer of the Naval Reserve Force relieved from active duty and ordered to his home occupies a situation analogous to a retired naval officer relieved from active duty, and is accordingly entitled to mileage to his home, provided the journey is performed in obedience to orders within a reasonable time after date of release from active duty. (27 Comp., 478, Nov. 19, 1920; 26 Comp., 639, overruled.)

(g) LEAVE.

7035. An officer ordered to temporary duty at a place where he is on leave, and then ordered to his proper station, is not entitled to mileage. 14 Ct. Claims, 272, Dec. 1878.)

7036. "An officer relieved from duty at a station, and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to mileage from the place where he receives the order to his new station." (1294 A. R., 1913.)

7037. "An officer under orders to change station without troops who takes advantage of a leave of absence before he joins his new station is not deprived of the mileage to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for

change of station, and at the expiration of the leave the officer comes under operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station." (A. R. 1293, 1913.)

If ordered to temporary duty during his leave and to obey his first order on the termination of such duty, he is entitled to mileage from old to new station and from place of leave to temporary duty and any excess of distance from place of temporary duty to new station over that from place of leave to new station.

7038. "When an officer is ordered, while on leave of absence, to accompany a detachment of recruits and on the completion of this duty to join his station, he returns to a status of leave as soon as relieved from duty with the recruits, and will proceed to join his station without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order. For such excess distance he is entitled to mileage." (1290 A. R., 1913.)

7039. "An officer of the Army whose regular station was at Fort D. A. Russell, Wyo., who, while on leave of absence at Fort Sam Houston, Tex., received orders to proceed to his home at Lakeville, Conn., and there await retirement from the active service, and who performed the travel in question before the expiration of his leave of absence, is entitled to mileage from the place where he received said orders to his home." (10 Comp., 113, Aug. 6, 1903.)

7040. An officer on leave who is ordered to rejoin his station is not entitled to mileage unless he is ordered to perform duty en route. An officer relieved from duty at a station and granted leave before assignment to a new station is entitled to mileage from place of receipt of the orders to new station, provided the distance be no greater than from the old to the new station, but if greater, he is entitled to mileage for the distance from the old to the new station only. (11 Comp., 537, Mar. 18, 1905.)

7041. An officer relieved from duty in the Philippine Islands and directed to proceed to San Francisco, Cal., and report for further orders was granted leave of absence with permission to return to the United States via Europe. After landing on the eastern coast of the United States he was assigned a station and is entitled to mileage from place of receipt of order to new station, San Francisco not being his station, but a place from which he was to report for orders. (Comp. Dec., Apr. 30, 1906.)

7042. "An officer of the Army who while on leave of absence was required by an imperative public exigency to return to his station is not entitled to mileage for travel performed in returning to his new station, nor to mileage for travel in returning from his station to the place from which he departed for the purpose of resuming his leave status." (13 Comp., 294, Oct. 18, 1906.)

7043. An officer under orders to change station at a future date was granted a leave of absence. During said leave his date of relief from old station was

postponed, and he was required to return for further duty. He is not entitled to mileage in going to or returning from the place of leave, although it was on the route to his new station. (Comp. Dec., Nov. 26, 1906.)

7044. "An officer was ordered to perform certain temporary duty away from his permanent station, then to return to his permanent station and resume his former duties; but after the completion of the temporary duty leave was granted before return to permanent station; inasmuch as the travel after leave was under orders and did not interfere with the duty enjoined, mileage for such travel is allowed." (Bu. Memo. 78, p. 432; Comp. Dec., Aug. 19, 1907.)

7045. Should the distance be greater, mileage accrues for the excess of distance from the place of temporary duty to his station over that from the place of leave to his station.

7046. "An officer of the Marine Corps whose regular station was marine barracks, Annapolis, Md., who, while on leave of absence at Bolton Landing, N. Y., received orders to proceed to navy yard, League Island, Philadelphia, Pa., for temporary duty, is entitled to mileage from Boltan Landing to Philadelphia." (15 Comp., 599, April 3, 1909.)

7047. An officer ordered to temporary duty while on leave of absence is entitled to mileage from the place of receipt of orders to the place of performance of duty and for the return to the place of receipt of orders provided the journey is actually performed. If ordered to join his station while on such temporary duty, he is not entitled to mileage unless the distance from the place of temporary duty to his regular station exceeds that from his place of leave to his regular station, in which event he is entitled to mileage for the excess. (See 15 Comp., 599; 16 Comp. 179, Apr. 3, 1909, and Sept. 29, 1909, respectively.)

7048. If a station of an officer is changed while he is on temporary duty or while in a hospital to which he has been ordered, or if ordered to temporary duty and there granted a leave of absence, during which his station is changed, the place of temporary duty should be viewed as his old station in computation of mileage.

7049. "An officer of the Marine Corps who while on leave of absence is ordered to temporary duty en route to his permanent station is entitled to mileage from the place he received the order to the place of temporary duty, but not from that place to his permanent station when the distance from said place to his permanent station is less than from the place he received the order to the permanent station." (16 Comp., 179; Comp. Dec., Sept. 29, 1909.)

7050. Where an Army officer on leave of absence from his station in the Philippines applies, upon his arrival at San Francisco, for return transportation and later is directed to return to the Philippines by commercial liner from Seattle, and where all the facts show that the officer was not ordered to any duty en route to his station and that he made no request for orders to return by way of Seattle instead of from San Francisco, but that the direction was made because he could not be properly accommodated on the transport sailing

from the latter port, such officer is not entitled to mileage for any part of the return journey to his station. (16 Comp., 445, Jan. 17, 1910.)

7051. While an officer of the Marine Corps was on sick leave at Merion, Pa., orders were issued detaching him from his old station (marine barracks, Mare Island, Calif.) and ordering him to the marine barracks, Boston, Mass. The orders were forwarded to Mare Island, Calif., for delivery. Upon the expiration of his sick leave, the officer having been advised by the Major General Commandant of the issuance of orders directing change of station, reported at the marine barracks, Boston, Mass., for duty, and two days thereafter received the original orders. He claimed mileage from Mare Island, Calif., to Boston, Mass. Was allowed, upon revision, mileage from Merion, Pa., to Boston, Mass., it being held that he was technically in receipt of orders at Merion, Pa. (MS. Comp. Dec., Mar. 9, 1910.)

7052. "An officer of the Navy ordered to proceed to his home and granted a leave of absence, and at the expiration of such leave to return to his station, is traveling for his own pleasure and benefit and not on public business, and is not entitled to mileage." (16 Comp., 611, Mar. 17, 1910; Bu. Memo. 109, p. 1354.)

7053. "An officer ordered home and granted leave to date from his arrival is not entitled to mileage, as the travel performed is for the sole benefit and convenience of the officer and not upon public business." (Bu. Memo. 115, p. 1574; Comp. Dec., Sept. 19, 1910; Bu. Memo. 112, p. 1498; Comp. Dec., June 9, 1910.)

7054. "An officer of the Navy detached from sea duty, granted a leave of absence, and ordered to his home is not entitled to mileage for travel to his home, said travel not being upon public business.

"An officer of the Navy detached from sea duty, ordered to his home, granted a leave of absence, and whose leave of absence has expired, and who while at his home in a status of waiting orders receives orders to proceed to a new station, is entitled to mileage for travel from his home to his new station, notwithstanding said new station may incidentally be the post at which he was detached." (16 Comp., 855, June 23, 1910; Bu. Memo. 112, p. 1504.)

7055. "An officer ordered to new duty from home on leave after having been detached from old station is entitled to mileage from his home to the new duty." (Bu. Memo. 116, p. 1601; Comp. Dec., Oct. 12, 1910.)

7056. "Where an officer is detached from his ship or station and is granted leave of absence and ordered to his home without any direction for further duty, is later ordered to duty at the termination of his leave, travel performed by such officer in reaching place of assignment is on public business and mileage is authorized therefor." (17 Comp., 252, Oct. 12, 1910.)

7057. "Orders home on sick leave or ordinary leave is for the sole benefit and convenience of the officer and is not on public business and for such travel

the officer is not entitled to mileage." (Bu. Memo. 116, p. 1603; Comp. Dec. Oct. 18, 1910.)

7058. "An officer detached from his station and granted sick leave of absence, when ordered to new station, is entitled to mileage from the place he received his orders, this being his address while on leave and his orders having been sent to this address, to the place of his new duty." (Bu. Memo. 117, p. 1621; Comp. Dec., Nov. 12, 1910.)

7059. An officer of the Navy found unfit for duty by a medical survey, ordered home, and granted three months' leave, to take effect upon his arrival there, is not entitled to mileage or reimbursement of traveling expenses for the reason that the travel was not upon public business. (18 Comp., 314, Oct. 28, 1911.)

7060. "An officer, under orders to proceed to his home when a vessel is placed out of commission, who obtains leave and proceeds to his home prior to that date, is not entitled to mileage, since the travel was not performed in obedience to orders but by permission." (Bu. Memo. 136, p. 2208; Comp. Dec., June 30, 1912.)

7061. "An officer returning to his regular station from leave is not entitled to mileage." (Bu. Memo. 142, p. 2361; Comp. Dec., Dec. 16, 1912.)

7062. "Where an officer of the Army stationed at Fort Mills, P. I., is transferred to Fort Wadsworth, N. Y., and prior to reporting for duty at Fort Wadsworth is granted leave of absence with permission to return via Europe, and during such leave of absence he is ordered to report for duty at Fort Howard, Md., instead of Fort Wadsworth, such officer is entitled to such mileage and actual expenses as the law gives for travel from Fort Mills, P. I., to Fort Howard, Md., by the shortest usually traveled route.

"This case is distinguished from that of an officer whose station is changed while on leave of absence and who comes within the operation of the act of June 12, 1906 (34 Stat., 247), relative to mileage to new station." (19 Comp., 418, Jan. 9, 1913.)

7063. Under the act of June 12, 1906 (34 Stat., 246), an officer of the Army whose regiment changed station under orders while he was on a leave of absence at a place more distant from the new station of the regiment than from the old to the new station, became entitled to mileage on joining the regiment at the new station for a distance equal to that from the old to the new station of the regiment. (20 Comp., 273, Nov. 1, 1913.)

7064. "An officer who, while on leave, receives orders detaching him from his station and directing him to proceed to another station is entitled to mileage from the place where on leave to the new station, provided the distance is less than from his old station to the new." (Bu. Memo. 165, p. 3418; Comp. Dec., Nov. 19, 1914; also Bu. Memo. 159, p. 306; Comp. Dec., May 19, 1914.)

7065. "An officer of the Navy having been detached from duty and granted leave of absence, his address while on leave having been stated to the Bureau

of Navigation, is entitled to mileage from the place to which his orders were addressed to the place of his next duty when ordered thereto." (Bu. Memo. 166, p. 3468; Comp. Dec., Dec. 8, 1914.)

7066. "An officer of the Marine Corps on leave of absence who is ordered to proceed to the place of his regular duty before the expiration of such leave is not entitled to receive mileage for travel performed in reaching his station." (Bu. Memo. 177, p. 3830; Comp. Dec., Nov. 15, 1915.)

7067. An officer under orders to change station without troops who, before joining the new station, avails himself of a leave of absence, and during the continuation of the leave another station is designated, is, on joining the last-named station, entitled to mileage from the station he left to go on leave to the last-named station. (19 Comp., 418, Rose case; Aug. 15, 1916, Riggs case.)

NOTE.—This paragraph has application to an officer who, when he availed himself of the leave, was not, under his orders, to return to the old station, but was to go to one already designated, or to one substituted in orders for the one or ones previously designated. Where there is a substitution the station at which the officer reports under his orders is known as the ultimate station, and mileage accrues from the old to the ultimate station. This paragraph states the general rule, the exception being that "an officer under orders to change station without troops, who, before joining the new station, avails himself of a leave of absence, and during the continuance of the leave receives an order sending him back for duty to the station he left to go on leave, is entitled to mileage from the place where he receives the order to the station he left to go on leave, provided the distance be not greater than from the place to which first ordered; but if the distance be greater, he is entitled to mileage for a distance equal to that from the place to which first ordered to the old station (Comp., Feb. 3, 1908; case Col. J. A. Lundeen), which should be applied only where the officer's orders take him back to the old station before he has reported under orders at any other station.

7068. Where orders issued to a naval officer grant him sick leave of absence for a period of three months and direct him upon expiration thereof to proceed to another station and report for physical examination to determine his fitness for duty, mileage is properly payable to the officer for the necessary travel performed in complying with the orders at expiration of his leave. (27 Comp., 977, May 14, 1921.)

MOUNTED PAY.

7100. "Hereafter the United States shall furnish mounts and horse equipments for all officers of the Army below the grade of major required to be mounted, but in case any officer below the grade of major required to be mounted provides himself with suitable mounts at his own expense he shall receive an addition to his pay of $150 per annum if he provides one mount and $200 per annum if he provides two mounts." (Act May 11, 1908, 35 Stat., 108.)

7101. The provisions of the act of May 11, 1908 (35 Stat., 108), relating to mounted pay for officers below the grade of major is made applicable to officers of the Marine Corps by the provisions of section 1612, Revised Statutes, which provides that officers of the Marine Corps shall receive the same pay and allowances as officers of like grades of the infantry of the Army. (Bu. Memo. 100, p. 1197; Bu. Memo. 134, p. 2054; Comp. Dec., June 24, 1909, and Apr. 19, 1912.)

7102. The officers on the active list of the Marine Corps hereinafter designated are mounted officers: The Major General Commandant; all officers of the staff departments of the Marine Corps, whether permanent or detailed; regimental and battalion staff officers; authorized aids duly appointed; all officers of field grade (above the grade of captain); officers temporarily attached to the staff departments; and officers who may be temporarily upon duty that shall require them to be mounted.

7103. "Officers required by proper authority to be mounted may obtain the additional pay for providing such mounts in the following manner: By filing with the first voucher (N. M. C. 426, revised) on which credit is claimed duplicate copies of their orders requiring them to be mounted, together with proper certificates from their commanding officer that the mount or mounts are in all respects suitable for the military service, and conform to the standards for mounts prescribed by proper authority (citing authority). Subsequent vouchers need only to refer to the original authority and the first voucher with which such authority is filed." (Letter P. M., M. C., No. 23632, Oct. 7, 1916.)

7104. When on foreign duty, mounted pay may be paid to officers upon the certificate of the commanding officer of marines that their duties require them to be mounted. Upon the receipt of such certificate it will be referred by the paymaster concerned, via the Paymaster, Marine Corps, to the Major General Commandant for approval.

7105. Mounted pay will not be paid to officers for service in the United States, except upon the certificate of the Major General Commandant that their duties require them to be mounted. (Ind. M. G. C. 4124, June 26, 1915.)

7106. Copies of orders filed with the first voucher upon which mounted pay is claimed should bear the following certificate:

"I certify that the above is a true copy of the orders under which I am now serving, and that, while performing duty thereunder, I am required by _____ (authority), to be mounted; that in pursuance thereof I provided myself with a suitable mount or _____ mounts at my own expense, on _____. (date), and that I am the actual and exclusive owner of the mount or mounts in question; also that said mount or mounts are kept and used by me in the military service at my regular station."

7107. Subsequent vouchers (Form N. M. C. 426) should bear the following certificate in the space on the voucher provided therefor:

"I was suitably mounted at my own expense, under authority of _____ dated _____, 191__, copy of which is filed with voucher for the month of _____, 191__, and was the actual and exclusive owner of the mount or mounts charged for during the period stated on this voucher, and said mount or mounts were / was maintained at _____"

7108. Upon relief from duty requiring an officer to be mounted, or if the mount or mounts are disposed of, the officer should submit with the last voucher upon which mounted pay is claimed duplicate certified copies of his orders indorsed to show the actual date of relief, or, if the mount or mounts are disposed of, a certificate, in addition to the one required in the preceding paragraph, showing the date upon which the officer ceased to own the mount or mounts.

7109. The officer's certificate upon his pay accounts will be the evidence upon which paymasters will base their payments of additional pay for mounts, until information is obtained by them from proper authority that such additional pay is to be stopped.

7110. The allowance in addition to the pay of an officer below the grade of major required to be mounted, who furnishes himself with a suitable mount or mounts at his own expense, provided by the act of May 11, 1908, is payable monthly with his current monthly pay. (14 Comp., 851, June 8, 1908.)

7111. Officers below the grade of major providing their own mounts do not forfeit the right to additional pay by reason of absence on account of sickness or on ordinary leave, nor will the mere fact that such officers are detached for a purely temporary period from the stations where their mounts are kept deprive them of their right to the additional pay so long as the horses are actually and exclusively owned and kept for their use in the military service at their regular stations. In all other cases the right to the additional pay accrues only where the mounts are actually available for use at the station where the officer is serving. (A. R. 1274, 1913.)

7112. "A permanent staff officer of the Marine Corps required to be mounted, and who provides himself with a suitable mount at his own expense, is, while temporarily detached from the station where his mount is kept, entitled to mounted pay so long as his mount is actually and exclusively owned and kept for his use in the military service." (Bu. Memo. 134, p. 2054; Comp. Dec., Apr. 19, 1912.)

7113. Officers of the Marine Corps, below the grade of major, on the retired list, who may be detailed by proper authority on active duty, whose duties are certified by the Major General Commandant to be such that require them to be mounted, are entitled to the same additional pay therefor as provided for officers of like grades on the active list. (See act of Aug. 29, 1916, 39 Stat., 581.)

7114. "A captain in the Marine Corps on duty in the office of the Judge Advocate General of the Navy, whose duties do not require him to be mounted, is not entitled to mounted pay, even though officers of the Army detailed for duty in the Judge Advocate General's office of the Army are drawing this increased pay." (Bu. Memo. 100, p. 1197; Comp. Dec., June 24, 1909.)

7115. "Where an officer of the Army below the grade of major required to be mounted provides himself with suitable mounts at his own expense and receives the additional pay authorized by the act of May 11, 1908 (35 Stat., 108), the hire of a horse for his own use at the expense of the United States is not authorized." (17 Comp., 384, Dec. 8, 1910.)

7116. "Where the immediate superior officer of an officer in the Marine Corps determines that the latter's duties require him to be mounted, and upon the submission of this question to the commandant of the Marine Corps the commandant decides otherwise, the commandant's determination must be accepted by the accounting officers as controlling and conclusive of that fact." (21 Comp., 834, May 26, 1915.)

7117. Pay for mounts is an allowance rather than pay, and the 10 per cent additional pay for sea serivce authorized by the act of March 3, 1915 (38 Stat., 948), should not be computed thereon. (See 21 Comp., 848, June 4, 1915.) This also applies to the 10 per cent additional pay for foreign shore service authorized by the act of June 30, 1902 (32 Stat., 512), as amended by the act of August 24, 1912 (37 Stat., 576).

7118. In computing the additional pay for mounts, each month should be regarded as consisting of 30 days.

7119. In the preparation of returns, additional pay for mounts should be entered in the column "Miscellaneous credits" on the recapitulation and transcript (Form N. M. C. 434).

7120. "An officer of the Army, member of a mounted organization, loses his right to the additional pay for owning an authorized private mount, as well as the right to have such mount maintained or shipped at public expense, from the day the organization of which he is a member becomes motorized." (24 Comp., 761, June 15, 1918.)

7121. "There is no law authorizing an officer's private mount to be foraged at public expense when the said mount is not in the custody of the Government." (25 Comp., 430, Dec. 4, 1918.)

7122. "As under the act of August 24, 1912, officers of the Army serving in the Canal Zone are prohibited from receiving increased pay for foreign service, it follows that when detailed thereto they can not be considered as detailed for service in a foreign country nor ordered to duty beyond the seas, and therefore are entitled to transportation at public expense of their authorized private mounts in accordance with section 1 of paragraph 1098, A. R." (25 Comp., 538, Jan. 31, 1919.)

7123. For special specifications for officers' mounts, see War Department G. O. No. 29, May 18, 1920.

NAVY ACCOUNTS AND ACCOUNTING.

7200. No special authority is required by a paymaster of the Marine Corps to take up the pay accounts of officers and enlisted men of the Navy serving with Marine organizations. In such cases the receipt of transfer pay accounts is all that is desired.

7201. Transfer pay accounts should invariably be furnished by officers of the Pay Corps of the Navy in the case of enlisted men of the *Navy* transferred to Marine organizations for duty and also when such men are transferred from one organization to another or from one paymaster to another as well as in the case of the transfer of an entire organization to which such men are attached. (Bu. Memo. 188, p. 4063.)

7202. When a marine detachment is ordered on shore duty requiring the services of a marine pay officer, the accounts of such officers and enlisted persons of the Navy as accompany and are attached to said detachment shall be regularly transferred to and carried by the marine pay officer, and they shall be paid in the same manner as the officers and men of the Marine Corps with whom they are serving. (R. 1800.)

7203. The pay accounts of enlisted men of the Navy attached to and serving with Marine Corps organizations will ordinarily be stated on the pay roll of the organization in the body of the roll, but following the marine accounts and separated therefrom by two or three spaces. The word "Navy" will be entered immediately about these accounts. Separate pay rolls will, however, be submitted by the medical officer in the case of a separate unit, or when the enlisted Navy personnel is sufficiently large to warrant the same.

7204. When a person in the naval service is transferred from an organization payable by a disbursing officer of the Marine Corps every effort will be made to have the transfer pay account accompany the person so transferred. With this end in view the commanding officer having custody of the service record of an enlisted person of the Navy attached to his command will at once, on receipt of the order for transfer, prepare, and submit Form N. M. C. 90 P. M. ("Statement closing account for settlement") to the disbursing officer concerned. In the case of an enlisted person the transfer pay account will be transmitted, if possible, with the service record.

7205. Whenever the payment of a subsistence allowance to enlisted men of the Navy serving with Marine Corps organizations is authorized, two certified copies of the letter of the Bureau of Navigation authorizing the same will be

filed with the first pay roll or individual voucher in which claim for the allowance is made.

7206. Payments made by a disbursing officer of the Marine Corps from the appropriation, "Pay, miscellaneous, Navy" (mileage, travel expenses, etc., to naval officers), will be reported in detail to the Bureau of Supplies and Accounts, Navy Department. A copy of the voucher on which the payment is made may be submitted in lieu of the report. This report or copy of voucher will be attached to the copy of account current furnished the Bureau of Supplies and Account monthly, via the Paymaster, Marine Corps.

7207. Where payments are made on account of hospital subsistence, in accordance with the provisions of paragraph 5611 of this Manual, a copy of the voucher on which payment is made will be furnished the Bureau of Medicine and Surgery, via the Paymaster, Marine Corps.

7208. Increase in continuous service pay and additional pay under General Order 34 acquired by enlisted men of the Navy by reason of extending a period of the war enlistment for two years do not continue through subsequent service, but terminate upon discharge at expiration of the extended enlistment. (1 Comp. Gen., 237, Oct. 24, 1921.)

NONCOMMISSIONED OFFICERS.

7300. For complements and appointment of noncommissioned officers see Marine Corps Orders, Pars. 123–132, 167 and 671, as amended, 1920 and 1921.

7301. "The pay of the drum major shall be the same as that now established, or that may be hereafter established, for first sergeants in the Marine Corps of the same length of service." (Naval app. act, July 26, 1894; 2 Supp. R. S., 207.)

7302. "The gunnery sergeants of the Marine Corps shall hereafter receive the same pay, and be entitled to the allowances, rank, longevity pay, and retired pay of a first sergeant in said corps." (Naval app. act, Aug. 22, 1912; 37 Stat., 351.)

7303. Sergeant majors and quartermaster sergeants are entitled to the pay of regimental sergeants major and regimental quartermaster sergeants, United States Army, respectively. (6 Comp., 599, Jan. 10, 1900.)

7304. The enlisted grades of the Marine Corps are grouped, in order to classify them with their corresponding grades of the Infantry of the Army, as established by section 4–b of the Army reorganization act, approved June 4, 1920, and by War Department General Order No. 36, of June 19, 1920, Article I, paragraphs 1 to 7, inclusive, as follows:

First grade (master sergeants, Army):
- Sergeants major, Marine Corps.
- Quartermaster sergeants, Marine Corps.

Second grade (first sergeants, Army):
- First sergeants, Marine Corps.
- Gunnery sergeants, Marine Corps.
- Drum majors, Marine Corps.

Third grade (staff sergeants, Army):
- (None) Marine Corps.

Fourth grade (sergeants, Army):
- Sergeants, Marine Corps.

Fifth grade (corporals, Army):
- Corporals, Marine Corps.

Sixth grade (privates, first class, Army):
- Privates, first class, Marine Corps.

Seventh grade (privates, Army):
- Drummers, Marine Corps.
- Trumpeters, Marine Corps.
- Privates, Marine Corps.

The designations of enlisted grades of the Marine Corps are fixed by law, which is not changed by the Army reorganization act. The designations of such grades continue the same as heretofore. (M. C. O. No. 18, 1920.)

7305. "* * * An appointment can not be made retroactive so as to give pay before the appointment is actually made except by statutory authority * * *." (Bu. Memo. 153, p. 2852; Comp. Dec. Oct. 30, 1913.)

7306. Noncommissioned officers reappointed are entitled to the pay of their respective grades, from the date of such reappointment.

7307. "Under section 17 of the act of February 16, 1909 (35 Stat., 621), the pay of the new rating to which an enlisted man is reduced by sentence of a summary court-martial becomes his proper pay on the date of the approval of the sentence by the senior officer present." (Bu. Memo. 119, p. 1665; Comp. Dec. Jan. 10, 1911.)

7308. When a noncommissioned officer, while in arrest or confinement, is reduced by sentence of a court-martial, the date of the order publishing the sentence is the date of reduction. In all other cases reduction takes effect on the date of receipt of the order at the marine's station.

7309. Reduction to next inferior rating case of corporal is to private, first class, even if promoted from private to corporal. (Op. J. A. G. N. D., Sept. 25, 1919.)

7310. (1) Noncommissioned officers holding permanent warrants shall not be reduced in rank except in pursuance of the sentence of a court martial or by the order of the Major General Commandant.

(2) Noncommissioned officers holding temporary warrants shall not be reduced in rank except in pursuance of the sentence of a court-martial, by the appointing authority, or by the order of the Major General Commandant. (R. 555.)

7311. Should a noncommissioned officer or private, first class, be declared a deserter, his position shall be considered as vacated from the date of his unauthorized absence, and if he be subsequently returned to the service he shall be taken up as a private. (Par. 129, M. C. O.)

7312. An enlisted man shall not be advanced in rank for the purpose of discharge. The advanced rank gives certain rights to increased bounty upon reenlistment, and conferring the advanced rank just prior to discharge gives the man an unearned benefit at the expense of the Government. (Par. 130(2), M. C. O.)

7313. "Privates of the Army and Marine Corps while serving under appointments or warrants as first sergeants, sergeants, or corporals of recruiting parties are entitled to the pay of first sergeants, sergeants, or corporals while absent on account of sickness, leave, or furlough, not due to disease resulting from their own intemperate use of drugs or alcoholic liquors or other misconduct." (See 21 Comp., 269, Oct. 30, 1914, and Act July 9, 1918.)

7314. (*a*) Quartermaster sergeants (Pay Department) will not, except in cases of emergency, be required to perform any duty not connected with the Paymaster's Department.

(*b*) The scope of professional examinations for quartermaster sergeants (Pay Department) shall be as follows:

A general knowledge of the work of the Paymaster's Department.

(1) The use of and the preparation of blank forms.

Familiarity with the instructions for the rendition of pay rolls, etc.

The laws of the Navy and Army relative to pay, and decisions affecting pay, etc.

(2) Proficiency in penmanship.

(3) A knowledge of arithmetic, including addition, subtraction, multiplication, and division, computation of interest, etc.

(4) Proficiency in spelling and letter writing, and a knowledge of Naval Regulations relative to official correspondence.

In addition to the foregoing, the candidates should show by conduct record that they are otherwise qualified for a proper performance of their duties.

NURSE CORPS (FEMALE), NAVY.

7400. * * * The superintendent, chief nurses, and nurses shall respectively receive the same pay, allowances, emoluments, and privileges as are now or may hereafter be provided by or in pursuance of law for the Nurse Corps (female) of the Army. (Act May 13, 1908.)

OATHS.

7500. "Any officer or clerk of any of the departments lawfully detailed to investigate frauds on, or attempts to defraud, the Government, or any irregularity or misconduct of any officer or agent of the United States, and any officer of the Army, Navy, Marine Corps, or Revenue-Cutter Service detailed to conduct an investigation, and the recorder, and, if their be none, the presiding officer of any military, naval, or Revenue-Cutter Service board appointed for such purpose, shall have authority to administer an oath to any witness attending to testify or depose in the course of such investigations." (Act of Feb. 13, 1911, 36 Stat., 898–899.)

7501. "Judges advocate of naval general courts-martial and courts of inquiry, and all commanders in chief of naval squadrons, commandants of navy yards and stations, officers commanding vessels of the Navy, and recruiting officers of the Navy, and the adjutant and inspector, assistants adjutant and inspector, commanding officers, recruiting officers of the Marine Corps, and such other officers of the Regular Navy and Marine Corps, of the Naval Reserve Force, of the Marine Corps Reserve, and of the National Naval Volunteers as may be hereafter designated by the Secretary of the Navy, be, and the same are hereby, authorized to administer oaths for the purposes of the administration of naval justice and for other purposes of naval administration." (Act of Mar. 3, 1901; 2 Supp. 1539, R. S., as amended by act of March 4, 1917.)

7502. "If an appointment provides that it shall take effect from a particular date named therein and the entrance upon duty, and the person accepts the same and enters upon duty or can be held to be on constructive duty, as in the case of a leave of absence, the oath can be taken any time before payment is demanded and, after being taken, the appointee is entitled to pay from the time of compliance with the terms of the appointment." (7 Comp., 43, Aug. 2, 1900.) The official form of oath required to be executed is shown in paragraph 701.

7503. "* * * An officer of a staff department of the Marine Corps having charge of an office and not serving at a naval station or a headquarters is considered a commanding officer within the purview of the act of March 3, 1901." (Letter M. G. C., Oct. 16, 1913.)

7504. An officer (commissioned or warrant) or civil employee on original appointment will transmit with first pay voucher submitted two certified copies of the acceptance and oath of office.

ORDERS.

7600. When officers and others of the Navy or Marine Corps report for duty in accordance with written orders they shall present the orders to the officer to whom they report. (R. 133–1.)

7601. Officers shall indorse upon the orders of those who report to them the fact that the person ordered has reported for duty, and the date and place at which he so reported. (R. 133–2.)

7602. Orders involving mileage or traveling expense will be indorsed by the officer to whom issued to show the hour, date, and place of their receipt by him. (See R. 132.)

7603. "A verbal order to perform shore duty on the island of Guam does not entitle the officer receiving it to the additional pay provided for an officer detailed for shore duty beyond seas, nor to commutation of quarters if he is attached to a vessel." (17 Comp., 198, Sept. 26, 1910.)

7604. Orders properly indorsed or certified copies of orders should accompany the following forms when submitted for payment:

N. M. C. 425, Advance pay—Original order and 2 certified copies.

N. M. C. 421, Mileage—Original order and 2 certified copies.

N. M. C. 420, Travel expenses—Original order and two certified copies.

N. M. C. 420, Travel expenses—When repeated travel is performed on the same orders; original orders and 2 certified copies with first voucher; with vouchers thereafter the original orders only.

N. M. C. 426, Commutation for quarters—2 certified copies with first voucher and 2 certified copies with voucher when right is forfeited.

7605. Retired officers: Two certified copies of orders placing the officer upon the retired list with first voucher or card after retirement. Two certified copies upon assignment to active duty. Two certified copies upon relief from active duty.

OVERPAYMENTS.

7700. Overpayments other than such as are produced by authorized advances will invariably be disallowed.

7701. When, at other offices than Headquarters, it may be found necessary to fix the responsibility for overpayments resulting from certification of officers submitting accounts the paymaster concerned should, upon receipt of information contained in the memorandum of analysis of his account or other authoritative data, furnish the certifying officer with an extract thereof, advise him that his comment is desired for reference to the Major General Commandant for determination of responsibility, and after having secured same refer the case, with such comment as he may deem necessary, to the Paymaster, Headquarters, Marine Corps, for further action.

7702. * * * That the accounting officers of the Treasury Department are hereby authorized and directed to allow, in the settlement of the accounts of disbursing officers of the Navy and Marine Corps covering the period of the present emergency, such credits for payments to officers and enlisted men, not ordinarily allowable under the statutes, as are certified to them by the Secretary of the Navy as having been incurred under military necessity, or as having been occasioned by accidental circumstances or conditions over which such disbursing officers had no control and for which they were not justly responsible: *Provided*, That the period of the present emergency as contemplated by this paragraph shall be regarded as beginning on the 6th day of April, 1917, and as terminating six months after the expiration of the quarter in which peace is declared. And that nothing herein shall be construed to include payments under contracts for supplies or services. (Act, Navy, July 11, 1919.)

7703. "A disbursing officer having made payments in accordance with decisions of the office of the Comptroller of the Treasury construing the act governing them is protected as to such payments by said decisions and the amount so paid can not be disallowed in his accounts upon a different construction of law." (Bu. Memo. 71, p. 208; Comp. Dec., Jan. 21, 1907.)

7704. "A decision of the comptroller which construes a statute to forbid payments of a certain class should not be made retroactive; credit should be allowed for payments made before the date of the decision holding such payments to be legal which were made in good faith and sanctioned by Regulations as well as long practice." (Bu. Memo. 72, p. 225; Comp. Dec., Feb. 9, 1907.)

7705. If a request to stop an allotment is not acknowledged, it is the duty of the pay officer to make inquiry, and to take steps necessary to protect himself from liability. If he fails to do this, the pay officer is liable for overpayments made on allotment. (15 Comp., 306, Nov. 10, 1908.)

7706. "Where a claimant has received an overpayment through common mistake in computation made both by the claimant in the claim presented and by the auditor in settlement, and there is no suggestion of fraud or suppression of facts, the payee is not chargeable with interest on such overpayment until notice is given and repayment demanded." (17 Comp., 706, Mar. 27, 1911.)

7707. "A pay officer in possession of all the facts necessary to enable him to pay an enlisted man the correct amount due upon discharge is responsible for an overpayment made by him, even though the overpayment resulted from an erroneous balance transferred to him by the pay officer from which he received the account due to the latter's failure to check the amount accrued at the date of the man's conviction of fraudulent enlistment, as it was his duty to have done." (Bu. Memo. 133, p. 2017; Comp. Dec., Mar. 30, 1912.)

7708. "On January 3, 1912, an enlisted man was tried by summary court-martial and sentenced to loss of pay which made his account overpaid; the sentence was approved January 6, 1912, and the pay officer notified and directed to make checkage on January 9, 1912; in the meantime, on January 6, 1912, a properly authorized payment of pay had been made, and on January 8, 1912, the man deserted. It is decided that the pay officer should receive credit for the payment of January 6, 1912, as he had no knowledge at the time that the man had been tried by court-martial." (Bu. Memo. 149, p. 2699; Comp. Dec., July 15, 1913.)

7709. "An enlisted man was discharged on account of physical disability with account overpaid $31.15 because of clothing bounty; some months later he again enlisted, but made no declaration at the time as to his former service in the Navy; the auditor disallowed the amount formerly overpaid ($31.15) in the pay officer's account. It is decided that the pay officer should not be charged with the amount in question, as notice was not received by him regarding requirement for a checkage." (Bu. Memo. 156, p. 2988; Comp. Dec., Feb. 13, 1914.)

7710. "Paymaster in the Navy held not liable on account of overpayment of nurse on leave with pay. For facts and reasons for conclusions, see decision." (21 Comp., 314, Nov. 16, 1914.)

7711. Where an overpayment on account of an allotment is made to an enlisted man of the Navy, serving on board a vessel other than that on which his accounts are carried, turned over to the civil authorities for trial and no notice of his status is furnished the officer carrying his accounts, said officer is not responsible for the overpayment. (Comp. Dec., June 30, 1917; Bu. Memo. 195, p. 4294.)

7712. Hereafter, when a commanding officer has an officer placed under arrest for trial by general court-martial, he will notify the paymaster carrying such officer's account of his action, as well as the nature of the charges which are to be preferred, in order to prevent overpayment. A copy of the notification will be furnished to the Paymaster, U. S. Marine Corps, Washington, D. C. (M. C. O. No. 37, 1918.)

PAY, CIVIL EMPLOYEES.

7800. Civil employees will be paid such salaries as are provided in the letters of appointment. Two certified copies of the letter of appointment, indorsed to show the date of entry on duty, will be filed with the first pay voucher submitted. Two certified copies of the oath of office will also accompany the first voucher.

7801. (*a*) The act of May 22, 1920 (41 Stat., 614), for the retirement of employees in the classified civil service, directs the withholding from the basic salary, pay, or compensation of each employee to whom the act applies of a sum equal to 2½ per centum of such employee's basic salary, pay, or compensation. This becomes effective on the first day of the third month next following the passage of the act.

(*b*) It is accordingly directed that on all pay rolls and individual vouchers paying salary, pay, or compensation earned after July 31, 1920, no more than 97½ per centum of the basic salary, pay, or compensation be paid to the employees to whom the act applies, and for the purpose of showing such payment the heading of the pay-roll column "Amount paid" is hereby directed to be changed to "Amount paid less 2½ per centum base pay retirement deduction."

(*c*) This change of the pay roll is authorized to be made without submission of forms to this office for approval.

(*d*) Special forms of pay rolls will be authorized by this office upon application if it be found they are needed in particular cases involving other than the usual methods of fixing wages or salaries.

(*e*) Those employees not within the act of May 22, 1920, should be paid on old forms of pay rolls as heretofore, or if paid on a new form as herein authorized a notation should be made in the "Remarks" column of "not within act of May 22, 1920."

(*f*) Individual pay vouchers should make the same showing as herein prescribed for pay rolls.

(*g*) Absences without pay do not involve retirement deduction.

(*h*) The enactment specifically imposes upon the Secretary of the Treasury the duty of transferring retirement deductions from appropriations to the civil-service retirement and disability fund, and no disbursing officer is authorized to withdraw such deductions from the appropriations.

(*i*) The enactment specifically directs that the payment of all annuities, refunds, and allowances shall be made by the disbursing clerk for the payment of pensions, and no other disbursing officer is authorized to make such payments. (Treasury Dept. Cir. No. 196, June 25, 1920; Comp. of the Treasury.)

7802. (*a*) In accordance with the above instructions, all civil employees to whom the act applies should, on and after August 1, 1920, in preparing individual voucher N. M. C. 428 (revised), state thereon the monthly rate of pay and extend in the proper column the amount paid less the 2½ per centum deduction. Under the heading "Paymaster's statement" insert on the blank lines the words "Amount paid less 2½% base pay retirement deduction."

(*b*) In transcribing vouchers to "Recapitulation and transcript," show in "accrued pay" the monthly rate less 2½ per centum; for example, a $100 per month salary should be shown as $97.50. No change need be made in column "Due and paid" of recapitulation and transcript, the change in vouchers being a compliance with paragraph 2 of the above instructions.

(*c*) The deduction of 2½ per centum should be computed on "basic pay," which "shall be construed so as to exclude from the operation of the act all bonuses, allowances, overtime pay, or salary, pay, or compensation given in addition to the base pay of the position as fixed by law or regulation."

(*d*) No action on the part of officers of the Paymaster's Department in reference to the 2½ per centum is necessary, as the amount involved under "Pay, Marine Corps, 1921," has been reported to the Navy Department and will be adjusted by the Treasury Department. (See letter, Paymaster, Marine Corps, July 29, 1920, E, 530.)

7803. (*a*) Upon the separation from the service, or upon transfer to an unclassified position, of an employee of the Naval Establishment, he will be furnished with a blank application for refund (Form "Application for Refund, Department of the Interior, Bureau of Pensions, 3–R6) by the head of the department, with instructions to fill out the same and forward it to the Commissioner of Pensions through the accounting, supply, or other officer maintaining his pay-roll record.

(*b*) Upon receipt of the application for refund, the accounting, supply, or other officer carrying the employee for pay-roll purposes will fill out, in triplicate, N. S. O. Form 101, revised, "Report of separation," showing the actual amount of deductions made from the employee's salary, pay, or compensation under the retirement act of 22 May, 1920. This report will immediately be forwarded to the Commissioner of Pensions, Washington, D. C., with the application for refund, one copy of N. S. O. Form 101 being forwarded to the United States Civil Service Commission, Washington, D. C., and one copy retained in the files of the forwarding office.

(*c*) It is essential that the applicant should sign his name on the application for refund in a manner identical with that appearing on the rolls of the depart-

ment. The forwarding officer will check the name of the applicant and the information contained in the application with the records of the office before forwarding the same to the Commissioner of Pensions. The forwarding office will exercise extreme care in making reports of separation of employees from the service in order to avoid errors in the payment of refunds. If in the first instance the application for refund is not complete, it should be withheld until a correct report can be made in the amount deducted. (See S. and A. Cir. Letter No. 8–1921, dated Jan. 11, 1921.)

7804. The following monthly reports on civil-service employees will be submitted to the Navy Department via the Paymaster, Marine Corps, as soon as practicable after the close of each month:

Form N. S. O. 69, Report showing name, rating, appropriation, etc.

Form N. S. O. 98, Monthly report of force.

7805. (*a*) Regular or permanent salary, pay, or compensation of employees in the classified civil service, exclusive of all allowances, overtime pay, or fiscal-year increases and bonuses given in addition thereto, is to be considered the "basic salary, pay, or compensation" of said employees within the meaning of the retirement act of May 22, 1920, 41 Stat., 614, on which the amount of the annuity or pension is to be computed.

(*b*) In order to prevent interference by the various Government departments and establishments with performance of the duty imposed on the Commissioner of Pensions by the retirement act of May 22, 1920 (41 Stat., 614), to fix the amount of the annuity or pension of each employee in the classified civil service retired under the provisions of said act, the various administrative services shall not determine any questions of compensation so as to thereby place the control in them of the amount of annuity of the employee to be retired, but will report in the service records of the employees to the Civil Service Commission the entire compensation received, basic as well as additions, allowances, or bonuses, thus leaving the Commissioner of Pensions, with such information as he may desire or find necessary to obtain from the Civil Service Commission, to determine from the basic pay as it appears therefrom the amount of the annuity to be granted. (27 Comp., 152, Aug. 12, 1920.)

7806. (*a*) Under the retirement act of May 22, 1920 (41 Stat., 614), there is no authority to calculate the amount in the retirement fund to the credit of individual employees made up of deductions from their basic salary, pay, or compensation and interest thereon at the rate of 4 per cent per annum, compounded annually, until the happening of one of the contingencies mentioned in the act making it necessary to state the account of an employee from his service record in order to make payments from the retirement fund.

(b) Where the retirement act of May 22, 1920 (41 Stat., 614), authorizes refundments with accrued interest it has reference to the principal made up

of 2½ per cent deductions from the basic salary, pay, or compensation for the period the employee has been in the service since August 1, 1920, and interest thereon at the rate of 4 per cent per annum, compounded on June 30 of each year, the compounding to be accomplished by each fiscal year adding simple interest to the deductions for that year and thereafter treating the sum thereof as the principle, together with the deductions for the next period ending with the fiscal year, and so on for each succeeding fiscal year.

(*c*) The rule for computing interest on deductions from the basic salary, pay, or compensation of employees in the classified civil service affected by the retirement act of May 22, 1920 (41 Stat., 614), at the rate of 4 per cent per annum, is to treat the full amount of the deductions for any fiscal year, or any portion of a fiscal year, the employee may be in the classified service and his salary subject to deductions, as on deposit for an average of the time from the first to the last deposit in that fiscal year, or an average of the amount of such deductions for the full time of service during the fiscal year.

(*d*) The interest earnings of accounts of employees in the classified civil service affected by the retirement act of May 22, 1920 (41 Stat., 614), cease when the accounts are drawn upon for payments of annuities or refunds upon retirement, death, or separation from the classified service. (27 Comp., 249, Sept. 15, 1920.

7807. Where an employee in the classified civil service retired under provisions of the act of May 22, 1920 (41 Stat., 614), dies after retirement but before the amount of annuities paid him balances or exceeds the amount of deductions from his basic salary, pay, or compensation with interest thereon compounded annually up to date of retirement, the remainder of the unpaid amount to his credit in the retirement fund is to be treated as a principal on which interest is to be computed and compounded annually as provided by the act from date of retirement to date of death. (27 Comp. Dec. 249, modified.) (27 Comp., 327, Oct. 5, 1920.)

7808. The procedure may be given a trial until June 30, 1921, under the retirement act of May 22, 1920 (41 Stat., 614), of not making deductions from compensation of employees during the probationary period of six months. (27 Comp., 415, Nov. 5, 1920.)

7809. (*a*) Where employees in the classified civil service are paid on a daily, hourly, or piecework basis, the various Government services may be required to report to the Civil Service Commission the amount of deductions made each fiscal year from the basic salary, pay, or compensation of employees under provisions of the retirement act of May 22, 1920 (41 Stat., 614), to be incorporated in the service records of the employees kept by the Civil Service Commission from which the Commissioner of Pensions determines the amount of refunds to employees separated from the service, but where the salary, pay, or compensation is fixed on an annual basis, the Government serv-

ices may not be required to keep a record of the deductions nor to report same to the Civil Service Commission.

(*b*) Interest on deductions from the basic salary, pay, or compensation of employees in the classified civil service under provisions of the retirement act of May 22, 1920 (41 Stat., 614), accrues during the fiscal year in which the deductions are made and must be included in computing the amount of refunds to employees separated from the service, except in cases involving fractional parts of a fiscal year only, when interest on the deductions may be excluded in computing the amount of refunds. (27 Comp., 686, Feb. 5, 1921.)

PAY, ENLISTED MEN.

7900. "The enlisted men of the Marine Corps shall be entitled to receive the same pay * * * as are or may be provided by or in pursuance of law for * * * enlisted men of like grades in the infantry of the Army." (1612 R. S.)

7901. On and after July 1, 1920, the grades of enlisted men shall be such as the President may from time to time direct, with monthly base pay at the rate of $74 for the first grade, $53 for the second grade, $45 for the third grade, $45 for the fourth grade, $37 for the fifth grade, $35 for the sixth grade, and $30 for the seventh grade. * * *

The temporary increase of pay for enlisted men of the Army authorized by section 4 of the act of Congress approved May 18, 1920, shall be computed upon the base pay provided for in this section and shall apply only to enlisted men of the first five grades. * * *

Under such regulations as the Secretary of War may prescribe, enlisted men of the sixth and seventh grades may be rated as specialists and receive extra pay therefor per month, as follows: First class, $25; second class, $20; third class, $15; fourth class, $12; fifth class, $8; sixth class, $3. * * *

Provided, That nothing in this section shall operate to reduce the pay which any enlisted man is now receiving during his current enlistment and while he holds his present grade, nor to change the present rate of pay of any enlisted men now on the retired list. (Army reorganization act, June 4, 1920.)

7902. The effect of the saving clause in section 4 of the Army reorganization act of June 4, 1920 (41 Stat., 762), "that nothing in this section shall operate to reduce the pay which any enlisted man is now receiving during his current enlistment and while he holds his present grade," is to grant to enlisted men of the Army and Marine Corps the right to continue to receive the higher rates of pay they may be receiving on June 4, 1920, under earlier laws then in force, until the termination or extension of the enlistment in which serving on that date, if they continue in the same grade during such period, but not during service under an extended enlistment which may be extended on or after June 4, 1920, nor after a change up or down in grade. (27 Comp., 31, July 9, 1920.)

7903. Where an enlisted man of the Marine Corps automatically passes for pay purposes from one enlistment period of three years to the subsequent one between June 4, 1920, and July 1, 1920, before expiration of the four-year enlistment in which serving, resulting in an increase in pay for time served in the later enlistment period until July 1, 1920, the saving clause in section 4b of the act of June 4, 1920, 41 Stat., 762, does not preserve to such enlisted man the right to continue to receive from July 1, 1920, pay at the rate

received on June 30, 1920, but only at the rate received on June 4, 1920, if to his advantage, until expiration of the four-year enlistment in which serving on June 4, 1920, and while holding the same grade; otherwise the rate prescribed by the act of June 4, 1920, 41 Stat., 761, would apply from July 1, 1920. (27 Comp., 490, Nov. 24, 1920.)

MONTHLY RATES OF PAY OF ENLISTED MEN, U. S. MARINE CORPS.

(Act of June 4, 1920, 41 Stat., 7591.)

Grade.	Base pay, act of June 4, 1920.	Including temporary increase authorized by act of May 18, 1920, effective until June 30, 1922. (41 Stat., 601.)				
		Under 5 years.	Over 5 years.	Over 10 years.	Over 15 years.	Over 20 years.
First grade: Sergeant major, Quartermaster sergeant	$74.00	$88.80	$96.20	$103.60	$111.00	[1] $118.40
Second grade: First sergeant, Gunnery sergeant, Drum major	53.00	63.60	68.90	74.20	79.50	[1] 84.80
Third grade (none)	45.00	54.00	58.50	63.00	67.50	[1] 72.00
Fourth grade: Sergeant	45.00	54.00	58.50	63.00	67.50	72.00
Fifth grade: Corporal	37.00	44.40	48.10	51.80	55.50	59.20
Sixth grade: Private, first class	35.00	35.00	38.50	42.00	45.50	49.00
Seventh grade: Private, Drummer, Trumpeter	30.00	30.00	33.00	36.00	39.00	42.00

MONTHLY RATES, INCLUDING THE 20 PER CENT INCREASE FOR FOREIGN AND SEA SERVICE.

First grade: Sergeant major, Quartermaster sergeant	$88.80	$103.60	$112.48	$121.36	$130.24	$139.12
Second grade: First sergeant, Gunnery sergeant, Drum major	63.60	74.20	80.56	86.92	93.28	99.64
Third grade (none)	54.00	63.00	68.40	73.80	79.20	84.60
Fourth grade: Sergeant	54.00	63.00	68.40	73.80	79.20	84.60
Fifth grade: Corporal	44.40	51.80	56.24	60.68	65.12	69.56
Sixth grade: Private, first class	42.00	42.00	46.20	50.40	54.60	58.80
Seventh grade: Private, Drummer, Trumpeter	36.00	36.00	39.60	43.20	46.80	50.40

Additional pay per month:
An enlisted man of the sixth or seventh grade when rated as—

Specialist, third class	$15
Specialist, fourth class	12
Specialist, fifth class	8
Specialist, sixth class	3

[1] In addition to the above, enlisted men of the first three grades are entitled to one additional ration, the commuted value of which is determined by the President on July 1 of each fiscal year. During the fiscal year 1922 the rate has been fixed by G. O. 22, 1921, at 40 cents per day.
Commutation of quarters for dependents is applicable to enlisted men of the first three grades.

7905. Sergeant majors and quartermaster sergeants of the United States Marine Corps are of like grade and are entitled to the same pay as regimental sergeant majors and regimental quartermaster sergeants of the Infantry of the Army. (6 Comp., 599, Jan. 10, 1900.)

7906. "That the pay of drum major shall be the same as that now established, or that may be hereafter established, for first sergeants in the Marine Corps of the same length of service. (Naval appropriation act approved July 26, 1894; 28 Stat., 138.)

7907. The gunnery sergeants of the Marine Corps shall receive the same pay, and be entitled to the allowancees, rank, continuous service pay, and retired pay of a first sergeant in said corps. (Act Aug. 22, 1912, 37 Stat., 351.)

7908. * * * *Provided*, That not more than 25 per centum of the authorized number of privates in the Marine Corps shall have the rank of private, first class, which rank is hereby established in the Marine Corps. (Naval Act of July 1, 1918.)

7909. The following forms and monthly amounts of additional pay are authorized:

Cooks, first class	$10.00
Cooks, second class	8.00
Cooks, third class	7.00
Cooks, fourth class	5.00
Messman	5.00
Gun pointers:	
Heavy gun pointers—	
First class	10.00
Second class	6.00
Intermediate gun pointers—	
First class	8.00
Second class	4.00
Secondary gun pointers—	
First class	4.00
Second class	2.00
Signalmen, first class	3.00
Signalmen, second class	2.00
Signalmen, third class	1.00
Expert riflemen	5.00
Sharpshooters	3.00
Marksman	2.00
For each good conduct medal, pin, or bar	.82½
Members of Marine Band for playing at White House and public grounds	4.00
Navy mail clerks and assistant Navy mail clerks (same rates as Navy).	

Medal of honor (Army and Navy)	$2.00
Distinguished service cross (Army)	2.00
Distinguished service medal (Army and Navy)	2.00
Navy cross	2.00
Bars or other suitable emblems or insignia in lieu of medal of honor, etc., each	2.00
Marines detailed for duty in firerooom, per diem (40 Stat., 499)	.33

One-fourth additional pay for retention beyond expiration of enlistment under provisions of section 1422, Revised Statutes.

7910. An enlisted man "captured by the enemy" shall be entitled to receive during his captivity, notwithstanding the expiration of his term of service, the same pay and allowances to which he may be entitled while in the actual service of the United States. (1288 R. S.)

7911. Pay and allowances due a soldier at date he was withdrawn from service by civil authorities can not be disallowed because of conviction of crime by such authority. (2d Comp., Mar. 17, 1879; 9 Comp., 249, Dec. 12, 1902.)

7912. A soldier arrested and convicted by civil authorities while on furlough is entitled to pay until expiration of said furlough. (9 Comp., 253, Dec. 12, 1902.)

7913. (An enlisted man arrested by civil authorities, admitted to bail, and his trial independently postponed, it being apparently not the intention of the authorities to prosecute the case, is entitled to pay from the date of his arrest. (10 Comp., 490, Dec. 22, 1903.)

7914. Enlisted men held for treatment at a hospital after expiration of enlistment are held for the convenience of the Government, and entitled to pay and allowances until date of actual discharge from the service.

7915. The date from which an enlisted man is entitled to pay is the date of the final act which completes the enlistment contract and changes his status from that of a civilian to that of a soldier. Said final act is almost invariably the taking of the oath of allegiance. (17 Comp. Dec., 656, and 18 Comp. Dec., 103, overruled.) (19 Comp., 367, Dec. 18, 1912.)

7916. (*a*) While held as prisoners of war by an enemy nation, commissioned officers and enlisted men of the Regular Army, National Army, National Guard, and commissioned officers of the Officers' Reserve Corps and enlisted men of the Enlisted Reserve Corps are entitled to the same pay to which they may be entitled while in the active service of the United States.

(*b*) When reported as "missing in action," the pay of officers and enlisted men should be withheld until their status can be definitely ascertained; in case no information establishing such status can be obtained individual cases should be considered on their merits and determined upon the evidence obtainable. (25 Comp., 34, July 16, 1918.)

7917. The period of detention beyond the expiration of the term of service of an enlisted man of the Navy, undergoing treatment in a hospital, is to be con-

sidered as for the convenience of the Government and the enlisted man is entitled to pay to and including the date of his actual discharge. (26 Comp. Dec., 128, modified; 26 Comp., 447, Dec. 4, 1919.)

7918. Where actions of an enlisted man released from active duty in the Marine Corps without a formal discharge are such as to clearly indicate that he considered himself under no further obligation to render service under his contract of enlistment, such as the acceptance of civilian employment incompatible with military service, no pay accrues subsequent to the release, the formal discharge at a later date to be considered as granted for the purpose of an actual record or evidence of the release previously given and retroactive from the date of release. (27 Comp., 784, Mar. 9, 1921.)

PAY, ADDITIONAL (ENLISTED MEN), ACT MAY 18, 1920.

7960. * * * SEC. 4. That, commencing January 1, 1920, the pay of all enlisted men of the Army and Marine Corps and of members of the Female Nurse Corps of the Army and Navy is hereby increased 20 per centum: *Provided*, That such increase shall not apply to enlisted men whose initial pay, if it has already been permanently increased since April 6, 1917, is now less than $33 per month. * * * SEC. 13. That the provisions of sections * * * 4 * * * of this act shall remain effective until the close of the fiscal year ending June 30, 1922, unless sooner amended or repealed: *Provided*, That the rates of pay prescribed in sections 4 * * * hereof shall be the rates of pay during the current enlistment of all men in active service on the date of the approval of this act, and for those who enlist, reenlist, or extend their enlistment prior to July 1, 1922, for the term of such enlistment, reenlistment, or extended enlistment: * * * * * * SEC. 14. That nothing contained in this act shall operate to reduce the pay or allowances of any * * * enlisted man on the active or retired list: *Provided*, That the allowances and gratuities now authorized by existing law are not changed hereby, except as otherwise specified in this act. * * * (Act of May 18, 1920; 41 Stat., 601.)

7961. Under section 4 of the act of May 18, 1920, Public No. 210, providing that those enlisted men of the Army whose initial pay, if it has already been permanently increased since April 6, 1917, is now less than $33 per month, shall not be entitled to the temporary increases of pay therein authorized, the phrase "initial pay" means the pay prescribed by existing laws for first enlistment periods, exclusive of all additional pay for reenlistments, continuous service, foreign service, flying duty or attaching to ratings of aviation and balloon mechanism, for qualifications in marksmanship, gunnery, or telegraphy, for medals of honor, distinguished service crosses and medals, and for mess sergeant. (26 Comp., 954, May 27, 1920.)

7962. Since the initial pay of enlisted men of the Army holding the grades of private, private second class, and bugler has been increased since April 6, 1917, by the act of July 11, 1919 (41 Stat., 104), and as increased is now less than $33 per month, enlisted men of the Army holding those grades are not entitled to the temporary increases in pay provided by section 4 of the act of May 18, 1920, Public No. 210. (26 Comp., 954, May 27, 1920.)

PAY, ONE-FOURTH ADDITIONAL, DET. EXP. ENL.

7970. "That it shall be the duty of the commanding officer of any fleet, squadron, or vessel acting singly, when on service, to send to an Atlantic or to a Pacific port of the United States, as their enlistment may have occurred on either the Atlantic or Pacific coast of the United States in some public or other vessel, all petty officers and persons of inferior ratings desiring to go there at the expiration of their terms of enlistment, or as soon thereafter as may be, unless, in his opinion, the detention of such persons for a longer period should be essential to the public interest, in which case he may detain them, or any of them, until the vessel to which they belong shall return to such Atlantic or Pacific port * * *; and that all persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge therefrom, shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition of one-fourth of their former pay. * * * (1422 R. S.)

7971. "All petty officers and persons of inferior ratings who are detained beyond the terms of service, according to the provisions of section fourteen hundred and twenty-two, or who, after the termination of their service, voluntarily reenter, to serve until the return to an Atlantic port of the vessel to which they belong, and until their regular discharge therefrom, shall, for the time during which they are so detained or so serve beyond their original service, receive an addition of one-fourth of their former pay." (1572 R. S.)

7972. Enlisted men of the Marine Corps detained in the service under section 1422, Revised Statutes, are entitled to one-fourth additional pay under the same conditions as enlisted men of the Navy. (5 Comp., 524, Feb. 28, 1899; Comp. Dec., Feb. 24, 1905. Bu. Memo. 48, p. 492.)

7973. An enlisted man of the Marine Corps retained in service on foreign station beyond the date of expiration of his enlistment is entitled to 20 per centum additional pay until he arrives in the United States and to one-fourth additional pay while traveling to the United States; but in computing the one-fourth additional the one-fourth of the 20 per centum for foreign service should not be included. (Comp. Dec., Feb. 24, 1905; Bu. Memo. 48, p. 492.)

7974. Enlisted men afloat detained beyond their regular term of enlistment under the provisions of section 1422 of the Revised Statutes shall receive for the time during which detained an addition of one-fourth of their former pay,

computed on the total pay which they are entitled to receive; but if an enlisted man be retained in the service after the expiration of his enlistment *at his own request*, he is not entitled to the one-fourth additional pay. In order to sustain a charge for such additional payment, the pay officer must produce a certificate from the commanding officer that the person to whom such additional compensation has been allowed did reenlist as aforesaid or were detained by such commanding officer under the provisions of the said section.

7975. The one-fourth additional pay provided by section 1422, Revised Statutes, for enlisted men of the Navy detained in the service beyond the term of their enlistment should be computed upon the basis of the total pay, extra as well as regular, which they would otherwise have received. (11 Comp., 575, Mar. 30, 1905.)

7976. Where the enlistment of an enlisted man of the Navy expires while the vessel on which he is serving is making a voyage and he is permitted at his own request to remain on the vessel until it returns to the United States, he is not detained in the service within the meaning of section 1422 of the Revised Statutes and is not entitled to one-fourth additional pay thereunder. (15 Comp., 883, June 28, 1909.)

7977. On date of expiration of enlistment an enlisted man of the Navy was serving in foreign waters and temporarily detained from disability incurred in line of duty and continued on ship from such date, January 26, 1912, to February 15, 1912, when he reenlisted thereon for a full term: *Held*, That for period intervening between expiration of enlistment and reenlistment he may be paid one-fourth additional pay if commanding officer shall certify that he detained him therefor as "essential for the public interests," under section 1422, Revised Statutes. (18 Comp., 724, Mar. 22, 1912.)

7978. An enlisted man in the Navy detained in the service for five days after expiration of enlistment period while on board an Army transport en route from Cavite, P. I., to San Francisco, Calif., for discharge is not entitled to one-quarter additional pay provided by section 1422, Revised Statutes, as amended by act of March 3, 1875 (18 Stat., 484). (20 Comp., 37, July 22, 1913.)

7979. "The one-fourth additional pay authorized by law (1422 R. S.) for enlisted men detained in the service is not for those who are sent home at the expiration of their term of enlistment, or as soon thereafter as may be, for discharge, unless they have been detained *as essential to the public interests as shown by the certificates of their commanding officers.* In the case of men discharged on a RECEIVING SHIP, the commanding officer of the RECEIVING SHIP is the proper officer to make the certificate to authorize the additional pay." (Bu. Memo. 154, p. 2924; Comp. Dec., Dec. 26, 1913.)

7980. "An enlisted man of the Navy whose enlistment expires while the ship on which he is serving is in foreign waters and who is sent home as soon as practicable is not entitled to one-fourth additional pay even though he is re-

quired to perform duty on the vessel while en route to the United States." (Bu. Memo. 174, p. 3762; Comp. Dec., Aug. 18, 1915.)

7981. An enlisted man of the Navy detained in service under section 1422, Revised Statutes, does not lose his right to the additional pay authorized in that section for the period of detention solely because he had voluntarily attempted to waive his right to such pay, since such attempted waiver is of no legal force or effect. (23 Compt., 249; Oct. 19, 1916.)

7982. An enlisted man of the Navy otherwise entitled to the additional pay authorized in section 1422, Revised Statutes, for such enlisted men detained in service, under certain conditions, after the expiration of their terms of enlistment, does not lose his right to such pay by reason of the fact that, upon the date of expiration of his term of enlistment, he was under treatment in a naval hospital. (23 Compt., 370; Jan. 6, 1917.)

7983. An enlisted man of the Navy whose term of enlistment expired during the time the vessel on which he was serving was interned in a foreign port, his detention in the service thereby becoming necessary until such time as it was possible to return him to the United States, is not entitled to the one-fourth additional pay for detention beyond enlistment authorized by section 1422, Revised Statutes, as amended by the act of March 3, 1875, 18 Stat., 484. (26 Comp., 128, Aug. 14, 1919.)

7984. Where an enlisted man of the Navy is detained in the service beyond his term of enlistment and right to one-fourth additional pay under section 1422, Revised Statutes, accrues, as evidenced by certificate of his commanding officer that the detention is essential to the public interest, payment of the one-fourth additional pay is authorized during the entire period of detention and until final discharge, regardless of change in duty status unless due to some fault for which the enlisted man is responsible. (26 Comp., 1050, June 19, 1920.)

7985. A vessel of the United States operating in Alaskan waters and touching Alaskan ports is not "on service" within the meaning of section 1422, Revised Statutes, as amended, authorizing commanding officers of vessels on service to detain enlisted men in the service for a period beyond their enlistment until the vessel on which they belong shall return to an Atlantic or Pacific port and authorizing payment of one-fourth additional pay for the period of detention. (27 Comp., 625, Jan. 17, 1921.)

PAY, OFFICERS.

8000. "The officers of the Marine Corps shall be entitled to receive the same pay and allowances * * * as are or may be provided by or in pursuance of law for officers * * * of like grades in the infantry of the Army." (1612 R. S.)

8001. The base pay of officers in the Marine Corps, as provided by law, is as follows:

Grade:	Pay.
Major generals	$8,000
Brigadier generals, line and staff	6,000
Colonels, line and staff	4,000
Lieutenant colonels, line and staff	3,500
Majors, line and staff	3,000
Captains, line and staff and leader of band	2,400
First lieutenants	2,000
Second lieutenants	1,700
Pay clerks	1,700
Quartermaster clerks	1,125
Marine gunners	1,125

8002. Officers traveling abroad or residing in remote parts of the country for their own pleasure or convenience, where the ordinary methods of payments can not apply, must themselves bear the delay, inconvenience, and expense which may be caused thereby, and they must also evidence the fact of their right to pay by their official signature made on the date to which payment is desired. This, however, does not apply to officers on duy at places where it is necessary that their accounts be kept by disbursing officers stationed elsewhere; in such cases checks for pay forwarded on the date pay is due without evidence from the officer to whom it is due that he is on that date entitled to it.

8003. An officer who does not wish to draw his pay need not present his voucher; but an officer who does not submit a voucher for a period already covered in the accounts of the disbursing officer can not draw pay on a voucher for a period subsequent to that for which he has not been paid, before submitting a voucher and being paid for the period in arrears. Accounts must be stated consecutively, and the paymaster's records must show consecutive settle-

ment, not skipping any period from the time the officer's accounts is taken up until it is transferred.

8004. Brevets conferred upon commissioned officers shall not entitle them to any increase of pay. (R. S. 1264.)

8005. While held as prisoners of war by an enemy nation, commissioned officers and enlisted men of the Regular Army, National Army, National Guard, and commissioned officers of the Officers' Reserve Corps and enlisted men of the Enlisted Reserve Corps are entitled to the same pay to which they may be entitled while in the active service of the United States. (25 Comp., 34; July 16, 1918.)

8006. When reported as "missing in action," the pay of officers and enlisted men should be withheld until their status can be definitely ascertained; in case no information establishing such status can be obtained individual cases should be considered on their merits and determined upon the evidence obtainable. (25 Comp., 34; July 16, 1918.)

PAY, OFFICERS, ACT MAY 18, 1920.

8050. * * * That, commencing January 1, 1920, commissioned officers of the * * * Marine Corps * * * shall be paid, in addition to all pay and allowances now allowed by law, increases at rates per annum as follows: Colonels * * * $600; lieutenant colonels * * * $600; majors * * * $840; captains * * * $720; first lieutenants * * * $600; second lieutenants * * * $420: * * *

SEC. 3. That, commencing January 1, 1920, warrant officers of the Navy shall be paid, in addition to all pay and allowances now allowed by law, an increase at the rate of $240 per annum. * * *

SEC. 9. That nothing contained in this act shall be construed as granting any back pay or allowances to any officer or enlisted man whose active service shall have terminated subsequent to December 31, 1919, and prior to the approval of this act, unless such officers and enlisted men shall have been recalled to active service or shall have been reenlisted prior to the approval of this act. * * *

SEC. 13. That the provisions of sections 1, 3, 4, 5, and 6 of this act shall remain effective until the close of the fiscal year ending June 30, 1922, unless sooner amended or repealed: * * *

SEC. 14. That nothing contained in this act shall operate to reduce the pay or allowances of any officer * * * on the active or retired list: *Provided*, That the allowances and gratuities now authorized by existing law are not changed hereby, except as otherwise specified in this act. (Act of May 18, 1920.)

8051. The increases in pay provided for commissioned officers of the Army by section 1 of the act of May 18, 1920, Public No. 210, authorized until June 30, 1922, only, do not constitute a part of the pay proper of such officers as permanent increases and are not to be included in computing the increase for foreign service under the act of June 30, 1902 (32 Stat., 512), nor the increase for length of service under section 1262, Revised Statutes; but after the pay and allowances of Army officers have been computed as heretofore under provisions of law applicable thereto, the increases authorized by section 1 of said act of May 18, 1920, should be added at the definite rates per annum therein specified. (26 Comp., 954, May 27, 1920.)

8052. To entitle officers and enlisted men or any of the Government services mentioned in the act of May 18, 1920 (41 Stat., 601), granting certain increases in pay and allowances, effective from January 1, 1920, to increased pay for any period from January 1 to May 18, 1920, covering active service terminated prior to the passage of the act, such officers and enlisted men must have been in the same service on May 18, 1920, by reason of reenlistment or recall to active duty, reenlistments or appointments in any of the other services mentioned in the act not being sufficient to entitle them to the increased pay. (27 Comp., 11, July 6, 1920.)

PAY CLERKS.

8100. The act of June 24, 1910 (36 Stat., 625), provides for each assistant paymaster of the Marine Corps one clerk, who is available for duty where his services are required, and who is entitled to receive the same pay, allowances, and other benefits as are now or may hereafter be provided for paymasters' clerks of corresponding length of service in the United States Army.

8101. By the act of June 3, 1916, 39 Stat., 170, pay clerks of the Army were given the rank, pay, and allowances of a second lieutenant. (See 23 Comp., 508, Mar. 9, 1917.)

8102. The title of clerks for assistant paymasters is hereby changed to pay clerk, who shall hereafter receive the same pay, allowances, and other benefits now provided by law for clerks for assistant paymasters; and the total number of pay clerks shall not exceed 10 for duty in the office of the Paymaster, Marine Corps, 15 for duty in the paymaster's department at large and 1 for each assistant paymaster: *Provided*, That nothing herein contained shall be construed to reduce the pay, allowances, or other benefits granted by existing law to any clerk for assistant paymasters now in service. (Naval act, July 1, 1918, 40 Stat., 735.)

8103. * * * *Provided*, That * * * any pay clerk in the Marine Corps who has accepted or who may hereafter accept appointment as a commissioned officer in the Naval Reserve Force or Marine Corps Reserve shall be entitled, upon termination of his appointment as a commissioned officer in the reserve, to revert to his former status as * * * a pay clerk in the Marine Corps, and shall be entitled to count all active reserve service for purposes of longevity pay and retirement. * * * (Act of July 11, 1919.)

8104. "* * * pay clerks of the Marine Corps will be appointed in such manner as may be prescribed by law after their qualifications have been established in such manner as the Secretary of the Navy may prescribe." (R. 1645.)

8105. When enlisted men accept appointments as pay clerks, their enlistments terminate on the date of taking the oath under such appointments.

8106. Acceptance of appointment and taking oath of office are necessary before a paymaster's clerk is entitled to pay and allowances of such. (Bu. Memo. 116, p. 1589; Comp. Dec., Oct. 11, 1910.)

8107. A pay clerk in the Marine Corps is entitled to allot his pay. (Comp. Dec., Mar. 9, 1911; Bu. Memo. 121, p. 1699.)

8108. Pay clerks in the Marine Corps are entitled to the same longevity service credit as is now or may hereafter be provided for pay clerks in the Army. (Comp. Dec., Apr. 25, 1911.)

8109. Pay clerks in the Marine Corps are entitled to the same retirement privilege as is now or may hereafter be provided for pay clerks in the Army. (Op. J. A. G., N. D., Apr. 25, 1911.)

8110. A pay clerk of the Marine Corps is entitled to the same allowances, etc., as a second lieutenant of the Army, and, therefore, is entitled to mileage for travel performed under competent orders, without troops, at the rate of 7 cents per mile, and no more, distances to be computed over the shortest usually traveled routes. (Act June 12, 1906, 34 Stat., 246; act June 24, 1910, 36 Stat., 625; act Aug. 24, 1912, 37 Stat., 575.)

8111. A paymaster's clerk of the Marine Corps detailed to act as an assistant paymaster in accordance with the provisions of article 3306, Navy Regulations, 1913, is entitled to the pay of the grade of the assistant paymaster in whose place he is acting, but not to the increase for longevity nor to additional commutation of quarters and heat and light. (Bu. Memo. 176, p. 3803; Comp. Dec., Oct. 5, 1915.)

8112. By virtue of the act of June 24, 1910, clerks to assistant paymasters in the Marine Corps are entitled to the same pay and allowances provided in the act of June 3, 1916, for paymasters' clerks in the Army; that is, the pay and allowances of a second lieutenant in the Army. Clerks to assistant paymasters in the Marine Corps are not entitled to credit for constructive service in computing their pay under the act of June 3, 1916. (23 Comp., 508, Mar. 9, 1917.)

8113. An officer of the Supply Corps on disbursing duty ashore or afloat may turn over to the chief pay clerk, pay clerk, or acting pay clerk serving with him, for disbursement as his deputy, such sums of money as may be necessary to meet current daily expenditures. The money so turned over will be covered by a receipt which will be kept in the officer's personal custody, and the balance in the possession of the clerk will be verified by the officer weekly. (R. 1224.)

PAYMASTER, ASSISTANT PAYMASTERS, AND OTHER DISBURSING OFFICERS.

8200. "Any vacancy hereafter occurring in the lower grade of any staff department shall be filled by the detail of an officer of the line for a period of four years unless sooner relieved; any vacancy hereafter occurring in the upper grade of any staff department shall be filled by the appointment of an officer with the rank of colonel holding a permanent appointment in the staff department in which the vacancy exists, or of some other officer holding a permanent appointment in such staff department in case there be no permanent staff officer with the rank of colonel in that department, or of a colonel of the line in case there be no officer holding a permanent appointment in such staff department. Such appointments shall be made by the President and be for a term of four years, and the officer so appointed shall be recommissioned in the grade to which appointed." (Naval app. act, Aug. 29, 1916, 39 Stat., 610.)

8201. When the office of paymaster or assistant paymaster becomes vacant, by death or otherwise, in ships at sea, or on foreign stations, or on the Pacific coast of the United States, the senior officer present may make an acting appointment of any fit person, who shall perform the duties thereof until another paymaster or assistant paymaster shall report for duty, and shall be entitled to receive the pay of such grade while so acting. (1381 R. S. and see R. 1229.)

8202. "Any person performing the duties of paymaster, acting assistant paymaster, or assistant paymaster, in a ship at sea, or on a foreign station, or on the Pacific coast of the United States, by appointment of the senior officer present, in case of vacancy of such office, in accordance with the provisions of section 1381, and not otherwise, shall be entitled to receive the pay of such grade while so acting." (1564 R. S.; see R. 1788.)

8203. "The provisions in sections 1381 and 1564, Revised Statutes, for the appointment and pay under certain circumstances of acting pay officers are made applicable to the Marine Corps by section 1621, Revised Statutes."

8204. If a paymaster unable to settle his accounts shall, while of sound mind, have nominated in writing the person to be selected to have custody of the books, vouchers, and other papers, and to complete accounts, the senior officer present shall, unless manifestly contrary to the public interest, conform to such nomination, and shall inform the department without delay of his entire action in the matter; but nothing in this paragraph shall apply to a paymaster relieved from duty for misconduct. (R. 1228(4).)

8205. The paymaster of the corps shall have general supervision over all matters pertaining to the military and administrative details of that department. (R. 571 (1).)

8206. He shall receive and expend the funds appropriated under "Pay of the Marine Corps." (R. 571 (2).)

8207. He shall pay the officers and civil employees monthly, or, if any so desire, semimonthly, or cause them to be so paid. (R. 571 (4).)

8208. Except as otherwise provided in orders or manuals, he shall pay the enlisted men monthly, or cause them to be so paid. (R. 571 (5).)

8209. Officers of the Paymaster's Department, other than the Paymaster, will be stationed at such places and shall perform such duties as the commandant of the corps may direct.

8210. "A person appointed as an acting pay officer of the Marine Corps is entitled to the base pay of the officer for whom he acts but not to longevity pay nor commutation for quarters of such officer." (22 Comp., 171, Oct. 5, 1915.)

8211. "Every disbursement of public moneys * * * made by a disbursing officer pursuant to an order of any commanding officer of the Navy shall be allowed by the proper accounting officers of the Treasury, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money * * * in conformity with it; and the commanding officer by whose order such disbursement * * * was made shall be held accountable for the same." (285 R. S.)

8212. An order by the Secretary of the Navy to an officer has been held to be within this section. If money is disbursed by an officer in faithful compliance with the Secretary's order, under this law the Secretary and not the officer must account and answer to the United States. (Op. of Dunlop, Circuit Judge, in U. S. *v.* Jones, 26 Fed. cas., No. 15493–a, p. 653.)

8213. In order to charge a commanding officer with a payment made by his order under section 285, Revised Statutes, it is necessary that there should be a compliance with the Navy regulation as to an order in writing. (8 Comp., 756, Apr. 30, 1902.)

8214. The approval of the commanding officer is sufficient for action by the pay officer. When the pay officer, however, is "ordered by his commanding officer to make an expenditure of money which the pay officer believes to be illegal or contrary to regulations," the latter shall state in writing the grounds on which he objects to obeying the order and request that the order be reiterated in writing. On the receipt of such order the expenditure shall be made. (See R. 1748.)

8215. A pay officer making a payment assumes responsibility for its accuracy. Therefore, in withholding payment until the receipt of full information necessary to a correct settlement, the paymaster is doing no more than his duty and is acting strictly within his authority. If the commanding officer feels satisfied

that a payment should be made in advance of the receipt of full information, he is at liberty to order said payment, assuming the responsibility therefor in accordance with section 285, Revised Statutes. (3 Comp., 449, Mar. 24, 1897.)

8216. A disbursing officer is not responsible for illegal payments made by him in good faith and in accordance with the certificate of another officer as to the facts. (9 Comp., 545, Apr. 10, 1903; see also Maj. Smith's case, 23 Ct. Claims, 452; 21 Comp., 314, Nov. 16, 1914; Comp. Dec., Nov. 21, 1914, file 26254–1672; 21 Comp., 357, Dec. 2, 1914. But see Comp. Dec., Mar. 26, 1914, App. No. 23482, file 26254–1451 : 2; Comp. Dec., Oct. 9, 1914, App. No. 23482, file 26254–1451 : 12; 21 Comp., 245, Oct. 23, 1914, modified by 21 Comp. 357, Dec. 2, 1914.)

8217. A Navy regulation requiring pay officers to disburse money under certain contingencies is an order of the Secretary of the Navy, and as such protects the pay officer from responsibility and is conclusive on the accounting officers. (30 Op. Atty. Gen., reversing 21 Comp., 554, 357, and 245.)

8218. Whenever an officer has found it necessary to advance his private funds in order properly to perform his duty such an advance is not regarded as voluntary or unauthorized, creating no liability on the part of the Government, but is an advancement rendered necessary by the exigencies of the situation for the existence of which the Government is responsible, and for which the officer is entitled to reimbursement. (8 Comp., 46, July 17, 1901.)

8219. While in general a disbursing officer is not responsible for payments based on facts of which he has no knowledge and which are certified to him as correct by the proper administrative officer, yet this principle does not extend to allowing the disbursing officer credit for a payment made on a forged signature. (23 Comp., 319, Dec. 2, 1916.)

8220. Assistant paymasters of the Marine Corps will, when attached to military organizations or posts, if required by the commanding officer, attend weekly inspections and reviews and participate in military ceremonies in connection with which the presence of an officer of his rank is appropriate. He will only be detailed for duty on courts and boards when there are no other officers available for such duty. In general, while the military status of an assistant paymaster is to be recognized, he should be relieved from such duties and given such freedom of action as will enable him to efficiently conduct the activities of his office.

PAYMENTS.

8300. Payments to officers and civil employees will ordinarily be made on individual vouchers (Form N. M. C. 426) by check forwarded direct to officer or employee concerned. However, where there are a number of civil employees serving at the same station, such as at Headquarters, Marine Corps, payments may be made to them on pay rolls and in cash. Officers serving on expeditionary duty and on foreign stations where the disbursing officer is authorized to carry cash may be paid in cash.

8301. Payments to officers and civil employees will be made monthly, or if any so desire semimonthly. (See R. 571–4.)

8302. Payments to enlisted men will be made on pay rolls, except those on detached duty, recruiting duty, and on duty in staff offices and depots of supplies, who will be paid on individual vouchers (Form N. M. C. 731) or pay rolls, as may be most desirable. Final settlements on discharge in the case of enlisted men will be made on Form N. M. C. 423.

8303. Enlisted men of the Marine Corps serving at navy yards or barracks shall be paid monthly. (R. 571 (5).)

8304. When the payment of a command is to be made in person by a paymaster of the Marine Corps, the commanding officer should provide a room of suitable size and the necessary tables, chairs, and stationery. No collections will be permitted in this room if they cause confusion, delay the payment, or interfere in any way with the officer making the payment. Men to be paid should be advised, prior to the time for payment, as to the relative position of their names on the pay roll and the command should be formed accordingly, each man being instructed to answer "here" and step up to the pay table promptly when his name is called.

8305. Men who are not to be paid should not be in line. All men who have signed for pay, and whose duties do not make it impracticable, will be required to be present at the pay table for payment. Men absent from the pay table when their names are called will not be paid unless such absence is excusable.

8306. Either the commanding officer, or an officer designated for the purpose, will be present at the pay table to witness the payment. After all the men have been paid the witnessing officer will sign the certificate in the roll.

8307. Prior to the payment of the command the commanding officer should have prepared, on Form N. M. C. 430, a list of men who have signed for pay but who will not be present at the pay table, and an envelope for each of these men, showing the pay-roll number, name, rank, and amount to be paid.

8308. At the time of the preparation of this form it will be completed to show the officer to whom the commanding officer delegates authority to receive and receipt for such funds as may be left by the paymaster for such men as are to be paid but are excusably absent from the pay table. If the commanding officer, himself, desires to receive and receipt for such funds, that part of the form intended for the delegation of authority will be removed.

8309. At posts where the paymaster pays in person and it is necessary to leave funds with the commanding officer for delivery to individuals who are absent for cause from the pay table, a receipt therefor should be taken on Form N. M. C. 430. A copy of this receipt will be retained at the post for reference.

8310. Where funds are turned over for delivery as indicated, the pay roll will be left at the post and not witnessed until after the disposition of the above amounts.

8311. Money left with the commanding officer for payment of absentees from pay table will not be held at his discretion, but will be returned, together with the pay roll, to the paymaster within a reasonable time, not exceeding three days. Form N. M. C. 431 will be used for this purpose.

8312. In the absence of proof to the contrary, the witnessed signature upon the pay roll furnishes conclusive evidence that an enlisted man received the amounts charged against his account. (Comp. Dec., Apr. 29, 1913.)

8313. The unsupported statement of a claimant that he did not receive an amount of money as pay which was charged to him on the pay roll is insufficient to contradict the record of his unaltered signature to his account on the roll. (Bu. Memo. 149, p. 2694; Comp. Dec., July 11, 1913.)

8314. Payments should be made as soon after the close of each month as practicable. (A. R. 1316, 1913.)

8315. Payments made by a paymaster in person will be made in cash. Men absent from the post on detached duty, or those under treatment in a naval hospital may be paid by individual check.

8316. No payment of money will be made to any enlisted person of the Navy or Marine Corps under treatment at a hospital without the approval of the medical officer in command thereof.

8317. Payments by individual check may also be made in cases where it is impracticable to make payments otherwise. Individual checks for payment of enlisted men will be forwarded by registered mail to the commanding officer of the post for delivery to the men so to be paid. Form N. M. C. 329 will be used for this purpose.

8318. No receipt shall be required or taken for payments made by check, on account of pay, but a description of each check so issued should be entered in the proper account on the voucher or pay roll.

8319. In cases where it is impracticable for a paymaster or his pay clerk deputy to make payment in person, a check for the entire amount to be paid in cash, together with a schedule of change required, should be forwarded to the

commanding officer, with a letter of transmittal (Form N. M. C. 429). The check should be drawn to the order of the paymaster and indorsed by him to the order of the commanding officer, e. g., "Pay to the order of ————, U. S. M. C., for pay roll of ———— (organization to be paid) ———— for ————, 19——." The check should be cashed in the required denominations by the commanding officer, and payment should be made by the latter as the paymaster's deputy.

8320. Form N. M. C. 429 (letter transmitting check for settlement of pay roll) should be returned with the signed roll by the officer making the payment to the paymaster immediately after payment. Total refunds of sums not delivered should, if returned by check, accompany this form. Where refunds are to be deposited at nearest public depository, the return of this form should not be delayed therefor, but this fact should be indicated in place provided. This form should show in detail pay roll number, name of man, amount not delivered in each case, and under the head of "Remark" the cause of nondelivery should be indicated, viz, transferred (T); deserted (R); died (DD); absent without leave (A); sick in hospital (SH); confined (C); awaiting trial by court-martial (GCM) or (SCM); in hands civil authorities (CA), giving date in figures, i. e., 8/9/16.

8321. A commanding officer acting as the paymaster's deputy should make payments immediately after the check is received and should not hold any of the money at his discretion, but should return the money and the pay roll to the paymaster as provided, unless payment can be made within a reasonable time, not exceeding three days.

8322. Should a marine die or desert in the interval between the signing of the pay roll and the receipt of the money at the post from the paymaster, the check or cash should be returned immediately to the paymaster. The same course should be pursued should a marine decline to receive his pay, or if for any reason it should be impracticable to deliver it to him in person.

8323. Where it is impracticable for the paymaster to make payment in person, or where difficulty may be encountered in cashing checks, payment may be made by shipment of cash by express.

8324. The following instructions will be observed in the forwarding of cash for the payment of troops at a post or station not visited in person by the paymaster, and in the receipt and distribution of such cash at the posts or stations where payments are to be made:

8325. The paymaster, in the presence of at least one witness, will personally place in each envelope the exact amount of money due each marine whose name appears on the pay roll, seal the same, see that the name of the marine and amount inclosed are marked on the envelope, and that the sealed envelopes are inclosed in one sealed package, upon the outside of which will be indorsed—

1. Name of organization.

2. Number of sealed envelopes inclosed.
3. Total amount of pay due and remitted.
4. Signature of the paymaster.

For the Commanding Office.

The following is a specimen indorsement.

Naval Prison, Navy Yard,
Portsmouth, N. H.

Contents:

Pay for M. D., N. P., Portsmouth, N. H., for Feb., 1921. 150 sealed envelopes, $2,813.12.

(Sgd.) JOHN DOE,
Captain, Asst. Paymaster,
U. S. Marine Corps.

8326. All the packages containing sealed envelopes for the several organizations, completed and indorsed as above, will be made up into one or more parcels and sealed by the paymaster. Upon the outside of each parcel will be marked the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the paymaster will append thereto his signature.

8327. The consolidated parcels thus marked and addressed to the commanding officer will be forwarded by express at carrier's risk to its destination.

8328. At places beyond express delivery the commanding officer, when notified by the paymaster that funds sent by express are to be expected, will send an officer with a suitable guard to receipt for the express parcel and convey it to the post.

8329. When the express parcel (or parcels) is received at the post or other organization it will be opened in the presence of witnesses by the commanding officer, who will observe the condition of the seals, verify the number of company and detachment packages, and see that the marking upon them conforms to these instructions. When practicable the seals will be removed intact and retained until the payment is completed and found correct. The separate sealed packages containing the pay for the several companies and detachments will then be delivered to the officer designated to pay the command for distribution, which will be made as soon as practicable thereafter; but in no case will such distribution be deferred more than 24 hours. The commanding officer will be responsible for the safe-keeping of the packages of funds from the time of their receipt at the post or other organization until they have been thus turned over for distribution.

8330. When a company or detachment is mustered for pay, the officer designated to pay the command will open the package containing the pay for that company or detachment in the presence of at least one witness, who shall be

a commissioned officer if available. The number of sealed envelopes purporting to contain the pay of individual marines will be counted, and the agreement of this number with the record made by the paymaster upon the wrapper will be verified by comparison with the pay roll before the distribution begins. As each man's name is called the envelope bearing the man's name will be opened, its contents verified by comparison with the marks on the envelope and with the pay roll, and the money handed the marine by said officer, all in presence and under the personal observation of the officer designated to witness the payment.

8331. Should there be a deficiency it will be so certified on the roll by the paying and verifying officers, and the envelope will be resealed without taking anything from it, and returned to the paymaster unless the amount should be offset by finding a surplus in another envelope. Should there be an excess the surplus will be returned to the paymaster. In each case a statement of the facts, with appropriate certificates, will be sent to the paymaster by the commanding officer.

8332. "In case of error or informality a statement of the facts as found to exist will be immediately indorsed upon the envelope or wrapper, as the case may be, and the officers present will certify to the correctness of the statement and lay the same before the commanding officer." (Par. 108 (10), M. C. O., 1917.)

8333. Money sent to an officer for delivery to a soldier who deserts before its receipt can not be used by the officer to settle the soldier's debts. (Digest Comp., 1902, p. 127.)

8334. Where the company commander has made a technical delivery of the pay to the soldier it is to be viewed as having been constructively placed in the soldier's possession and may be used to liquidate post exchange dues and similar authorized indebtedness. Any balance remaining should be deposited as "effects of deserter." (J. A. G., Feb. 3, 1907, and Oct. 12, 1909; P. M. G. O., 60190 and 77593.)

8335. Should the date of desertion antedate the date of payment of the command there can be no actual or technical delivery of the pay. (P. M. G. O., Apr. 8, 1908, 63090.)

8336. (*a*) Credit for additional compensation as specialist and subsistence or commuted allowances, when authorized, will be made on vouchers or pay rolls.

(*b*) Duplicate certified copies of the order of the Major General Commandant detailing the man concerned to staff duty, etc., will be filed with the first voucher or pay roll in which claim is made for the additional compensation referred to.

8337. (*a*) Enlisted men on detached duty in staff offices and depots, on recruiting duty, and the recruiting bureau may be paid semimonthly, if any so desire.

(*b*) Mid-monthly payments will be made on special money requisition (Forms N. M. C. 732, 815, or 816 P. M.), certified and approved by the respective officers in charge (or other officer designated by the officer in charge) of the several offices or depots.

(*c*) The mid-monthly payment will be charged on the regular monthly voucher (N. M. C. 731) or pay roll.

(*d*) Should any man on such a status who is being paid on individual voucher (731) die or desert before he signs and submits his voucher, the officer in charge will prepare and certify the same in the space provided, and transmit it with a copy of the clothing statement to the paymaster concerned, in lieu of the statement closing account for settlement (N. M. C. 90).

(*e*) Should any man on such a status who is being paid on a pay roll die or desert, the regular statement closing account for settlement (N. M. C. 90), accompanied by the clothing statement, will be submitted to the paymaster concerned.

8338. Where men on detached service (headquarters, staff offices, recruiting duty, etc.) are transferred from duty involving the payment of additional pay and commuted allowances to similar duty at another office or station paid by a different paymaster, or to other organizations for regular duty involving a discontinuance of the additional pay and commuted allowances, their accounts will invariably be settled on the pay roll or on individual vouchers, N. M. C. 731, as the case may be, to include the date of transfer, proper notation of such settlement being made under "Pay account record" in the service record book at the time of transfer, and the book immediately forwarded to the commanding officer of the new station, showing total balance due and unpaid, if not paid, or "Paid in full," if payment is to be made. The paymaster concerned will, when it is desired, make payment in full to include said date, upon receipt of request accompanied by a detailed statement of the account on N. M. C. 731, if paid on individual voucher, or on N. M. C. 90 or N. M. C. 424, if paid on pay rolls. He will also promptly notify the man's commanding officer of such payment, and will immediately request credit or checkage, if any adjustments or corrections are found necessary in the settlement, as noted in the service record book by the commanding officer.

8339. In order that prompt record may be made in the service-record books of the monthly settlements made with enlisted men on detached duty, settled on individual vouchers (N. M. C. 731), the paymaster concerned will notify the officer who has custody of such books, as soon as practicable after payment is completed, of the regular monthly payments made by him on such vouchers.

8340. Pay checks for enlisted men on recruiting duty who are on detached service at a place where no officer is stationed may be sent unregistered directly to the individual concerned, the receipt thereof to be acknowledged through the man's commanding officer.

8341. In order that the above may be carried out, recruiting officers forwarding vouchers should forward therewith a list showing the names and addresses of the men so to be paid.

8342. Pay checks for enlisted men of the Marine Corps who are to be discharged while on detached service or on furlough at a place other than their post of duty will be sent to the men direct by the paymaster carrying their accounts, the receipt of check to be acknowledged through the men's commanding officer. To this end commanding officers will make proper notations on Form N. M. C. 90, when the account is closed for discharge, as to the address and the reason which necessitates the discharge being at a place other than the post of duty. The paymaster concerned will forward the original and the soldier's copy of final settlement (N. M. C. 423) through the commanding officer in the usual manner, with notation thereon to the effect that check in settlement has been mailed direct to the man concerned.

8343. Except at posts or stations where a paymaster or S. D. A. of an expeditionary force or advanced base organization is located, payments will be made at posts, stations, etc., as follows: Those on the west coast of the United States and in the Hawaiian Islands by the Assistant Paymaster, 36 Annie street, San Francisco, Calif.; those north of Annapolis, Md., and east of the Mississippi, by the Assistant Paymaster, 1100 South Broad street, Philadelphia, Pa.; those south of Norfolk, Va., and east of the Mississippi, by the Assistant Paymaster, 415 Hurt Building, Atlanta, Ga.; those at the Marine Barracks, Quantico, Va., by the Post Paymaster at that place; those at other posts in the United States by the Paymaster, Headquarters Marine Corps, Washington, D. C.

8344. The Central and Eastern Recruiting Divisions will be paid by the Assistant Paymaster, Marine Corps, 1100 South Broad street, Philadelphia, Pa.; the Southern Recruiting Division by the Assistant Paymaster, Marine Corps, 415 Hurt Building, Atlanta, Ga.; and the Western Recruiting Division by the Assistant Paymaster, Marine Corps, 36 Annie street, San Francisco, Calif.

8345. Men on furlough who desire to be paid should apply to their commanding officer, and, if approved by the latter, payment will be made by individual check of such amounts as he may approve for settlement. These checks will be forwarded to the commanding officer for delivery to the men concerned. (Par. 3, endorsement (1st), the Paymaster, No. 32413, Sept. 8, 1916.)

8346. Commanding officers of marines ashore and afloat charged with the keeping of the "service-record book" of any marine, should immediately, after payment of each monthly pay roll, cause to be entered and verified without delay, in the space provided in the service-record book, "a record of the payment or settlement as shown by the pay rolls as audited and settled by the paymaster concerned," entering balance "Overpaid" or "Unpaid," if any, and if none, entering by means of stamp the words "Paid in full" through the space provided for the entering of such balances. To prevent alterations or

erasures, where balances are shown, care should be taken at the time of transfer to see that such balances agree with the pay roll upon which last settlement appears. If transfer occurs after submission of the pay roll but before settlement is made, the amount stated for payment should be shown in the "service-record book" as "due and unpaid," and in the event that an error is developed upon the paymaster's audit of the roll in any balance overpaid or unpaid, so noted in the "service-record book," the paymaster concerned should immediately, upon being informed of the transfer, request a checkage or credit of the necessary amount properly to adjust the error in question.

8347. A disbursing officer of the Government is not authorized to make payment in cases involving disputed questions of law or fact, the proper procedure being for the department concerned to send all such cases to the proper auditor of the Treasury for direct settlement.

8348. If a disbursing officer has reason to doubt the legality of a claim, he is justified in declining to make any payment thereon until the claimant shall have caused it to be presented to the accounting officers and until a favorable decision shall have been rendered by them thereon. (Vol. 2, 2d Comp., 439.)

8349. A disbursing officer of the Government is authorized to make payments only to creditors of the Government, except in the case of duly authorized post exchanges.

8350. "Where the responsible administrative officer has certified that a certain amount is due to a particular public creditor, the proper disbursing officer should make payment thereof to the creditor or his legal representative, and is not authorized, under the order of a court in which the Government has filed a bill of interpleader, to pay said amount into the registry of the court." (22 Comp., 350, Jan. 29, 1916.)

8351. "A disbursing officer having made payments in accordance with decisions of the Office of the Comptroller of the Treasury construing the act governing them is protected as to such payments by said decisions, and the amounts so paid can not be disallowed in his accounts upon a different construction of law." (Bu. Memo. 71, p. 208; Comp. Dec., Jan. 21, 1907.)

8352. The principles enunciated in decisions of the comptroller are applicable to all cases arising under statutes therein construed, whether occurring before or after the date of the decision (12 Comp., 745, June 5, 1906); but where payments had been made in good faith in accordance with regulations and long practice, a disbursing officer was held not responsible for those made prior to date of decision. (Bu. Memo. 72, p. 225; Comp. Dec., Feb. 9, 1909.)

8353. A disbursing officer is responsible for illegal payments made through failure to take advantage of records from which reliable information may be had. "The accounting officers have no authority to give credit for illegal payments though claimed on equitable grounds." (Bu. Memo. 66, p. 145; Comp. Dec., Aug. 23, 1906.)

8354. "Disbursing officers are not required to make payments on merely formal evidence. If they are not satisfied that the facts are in substance such as to justify payment, they are authorized and it is their duty to require reasonable explanation or further evidence." (5 Comp., 410, Jan. 25, 1899; 14 Comp., 328, Nov. 29, 1907.)

8355. "A paymaster may, of course, use his own judgment as to the evidence upon which he will make payments, but the payments are made at his risk, and in failure to take advantage of the records from which reliable information may be had he increases the danger of making illegal disbursements." (Bu. Memo. 66, p. 146; Comp. Dec., Aug. 23, 1906.)

8356. "Where the law itself has been changed, relating to payments of a certain class, the new law governs from the date it goes into effect, and any payment made contrary thereto, although in accordance with previous practice, must be held to be illegal and credit therefor denied by the accounting officers." (Bu. Memo. 75, p. 333; Comp. Dec., May 27, 1907.)

8357. "Payments made on the next to the last day of a month when the last day falls on Sunday or a legal holiday are not authorized by law, and where a disbursing officer makes such payments he does so at his own risk." (11 Comp., 86, Aug. 15, 1904.)

8358. "Although an officer or employee may be unable to receipt for his salary, there is no authority of the law for its payment to his wife upon her receipting in his name." (1 Comp., 268, Mar. 5, 1895.)

8359. If an officer or enlisted man is afflicted with mental disability that disqualifies him from signing his name, the law requires the appointment of a committee or guardian. (Vol. 2, Dig. 2 Compt., 1109, July 18, 1883.)

NOTE.—The papers appointing such guardian should be filed with the first voucher, and in future payments reference to such voucher, by number, should be made. If in an asylum, the superintendent's certificate that the officer was alive at the time payment was made should be filed with each voucher. The guardian should sign the name of the officer or man, followed by his own signature as guardian.

8360. "The provision in section 3477, Revised Statutes, relative to the transfer and assignment of claims against the United States, is applicable to orders given by employees of the United States to disbursing officers for the payment of their salaries or a part thereof to a third person, and disbursing officers are *not* authorized to honor such orders unless they are executed in the form and manner prescribed by said section." (11 Comp., 790, June 24, 1905.)

8361. "No money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable." (1766 R. S.)

8362. Under section 1766, Revised Statutes, which provides that "no money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums

for which he may be liable," partial payment of compensation to an officer to whom an overpayment has been made, so as to permit repayment thereof by installments, is not authorized. (8 Compt., 101; Aug. 7, 1901. Also 11 Compt., 780, and Bu. Memo. 37, p. 322.)

8363. Provisions of the act of July 11, 1919 (41 Stat., 110), authorizing disbursing officers to pay enlisted men of the Army upon the personal affidavits of the men as to date of last payment and condition of their accounts when their official accounts with respect to pay have been lost or not returned from overseas, and directing accounting officers of the Treasury to credit disbursing officers with such payments, are applicable to enlisted men of the Marine Corps when detached from the Navy for service with the Army by order of the President under section 1621, Revised Statutes. (27 Comp. 990, May 18, 1921.)

EMERGENCY PAYMENTS IN THE FIELD.

8364. When it it impracticable to render pay rolls monthly emergency payments to enlisted men on field duty may be made at any time in individual cases on special loose receipts, N. M. C. 816, or in cases of organizations on special money requisitions, N. M. C. 815, approved and certified by the commanding officer or personnel officer of the organization; the amounts of such payments to be immediately noted in the service record books of the men concerned under "Pay account record," in terms as follows: "Paid by _____ (Name of P. M.) on S. M. R. date _____ $_____." Amounts so paid will be separately entered on next pay rolls submitted in the "due and paid" column and marked as "Pd. on S. M. R.," provided the pay roll is to be settled by the same paymaster as makes the intervening cash payments. If the pay roll is to be settled by another paymaster the amount will be checked in the "Debits" column, with the following notation: "Pd. S. M. R. _____ (Name of paymaster.) (date) _____."

The paymaster will treat such payments as deferred until the roll on which they are charged is received, but not longer than the next month succeeding that in which the cash payments were made, and then claim credit for the full amount of all such payments made during the preceding month, whether checked on his rolls or not, filing in all cases the original of the loose receipt or special money requisition as a subvoucher to the pay rolls on which the charge is made, or as a voucher for the payment in the event no pay rolls are filed, or in the event that only a portion of the payment so made is charged on pay rolls. In the latter event the total of such payments not charged on pay rolls filed will be claimed on the "Abstract of expenditures" by organizations, as follows: "Cash payments on S. M. R. to enlisted men of (organization) not charged on my rolls."

PAY ROLLS.

8400. All officers, noncommissioned officers, and others that may be concerned in the preparation of pay rolls are enjoined to exercise every care that it be made complete, and in accordance with the Instructions for the Preparation of Pay Rolls as published, and amended by the Headquarters, United States Marine Corps, from time to time. It is not only the guide for immediate payment of the troops interested, but, when filed in the General Accounting Office, it will become the record to which reference will thereafter be made in the investigation and settlement of all claims or questions affecting officers and men whose names are borne on the rolls and their heirs for the period covered by it.

8401. Pay rolls and vouchers of every description will be prepared in black ink only and on typewriter when practicable. Corrections made by the paymaster will be noted in red ink.

8402. Commanding and other officers charged with the rendition of pay rolls will see that they are completed on the *last* day of the month.

8403. Pay rolls will be forwarded to the paymaster concerned *on the first day* of the month succeeding that for which the roll is rendered.

8404. Before certifying pay rolls, the mustering officer will satisfy himself that all necessary data is entered thereon, especially all facts authorizing checkages of accrued pay for lost time in absences without leave or from duty. Particular care will be exercised to insure the entry of the substance of sentences by courts-martial approved on or near the last day of the month which necessitate checkages on said rolls for losses of pay as adjudged in approved sentences.

8405. Notice of the day and hour on which the pay roll will be ready for signature by the men should be posted on the bulletin board, so that each member of the command, whose duties permit, may present himself, at the time and place designated, to sign the roll. The forwarding of the completed roll to the paymaster for settlement will not be delayed to await the signature of such men of the command as fail, without valid excuse, to report at the proper time to sign the roll. The amounts due such men will be shown in the "Due and unpaid" column, and a notation entered in the column of "Remarks" briefly stating the reason for absence of signature. If subsequent to the transmission of the roll it should be ascertained that the signature of a member of the command has been omitted, without fault on his part, the facts will be reported to the paymaster with recommendation that, if practicable, the man be paid by individual check.

8406. Accounts of men closed for discharge will be stated in their proper order in the body of the roll and will invariably be extended to include the end of the month. In no case, however, will payment be made to a man whose account has been closed for discharge, the balance due and unpaid being stated in the "Due and unpaid" column.

8407. Pay rolls should not be folded when preparing them for mailing. They will be either securely placed in tubes or rolled in heavy paper. In mailing rolls to the paymaster *for audit prior to payment*, such rolls should not be forwarded by registered mail.

8408. Commanding officers of marines or other officers charged with the rendition of pay rolls, will retain the third copy of the pay roll until the preparation of the pay roll for the next succeeding month shall have been completed. The third copy of the pay roll for the preceding month will then be forwarded on the first day of the month when the current roll is sent in for audit and settlement to the paymaster of the ship or station by whom the original was paid.

8409. The paymaster receiving these retained rolls will compare them with the originals and certify in the place provided thereon that they are true copies of the rolls upon which payment was made, whereupon he will transmit the third copies of all of said rolls with the originals as a part of his returns for the month in which they were paid to The Paymaster, Marine Corps.

8410. Commanding officers of marines afloat will prepare and submit, in the same manner, and on the same form as is provided for the payment of marines at shore stations, monthly pay rolls, in duplicate, to the supply officer of the ship, retaining a third copy, such rolls to show in the column of "Remarks" all necessary data to support any extra credits appearing thereon; the original, when approved by the commanding officer of the ship, will constitute the supply officer's authority for the payment of the roll. After payment has been accomplished, he will make such corrections in the retained roll as are necessary to make it agree with the original as audited and settled by the supply officer, make the necessary entries in the "Service record book," obtain the certificate of the supply officer, in the space provided, to the effect that said roll is a copy of the roll upon which payment was made, after which he will transmit the same to The Paymaster, United States Marine Corps, through the Bureau of Supplies and Accounts. (See R. 617.)

8411. The supply officer of the ship is charged with all the duties of auditing, verifying, and settling the pay rolls of marines. The commanding officer of the marine detachment is charged only with the preparation and submission of the pay rolls and the certification of the facts upon which credits and debits thereon are based. The marine officer is in no sense a paymaster of the marine detachment, and payments of marine rolls will be made by the supply officer after he has audited and verified the names, rates, and balances from previous rolls. and all debit and credit items, together with extensions, etc., to see that such are

correct and that such agree with the facts as certified on the rolls or of record elsewhere in the case. (See par. 861–2, Manual S. O. A. 1917.)

8412. Commanding officers of marines afloat will forward the third copy of their pay rolls promptly after payment to the Paymaster, United States Marine Corps, via the Bureau of Supplies and Accounts.

8413. Where circumstances make it necessary for pay officers of ships to pay marines at shore stations and they are furnished with the third copy of rolls pursuant to the instructions contained herein, after comparing and certifying the roll, they will forward the same without delay to the Paymaster, via the Bureau of Supplies and Accounts.

8414. A fourth copy of pay rolls for retention at the post will not be necessary, as such data as may infrequently be needed for future verification or reference will be made on the pay-roll data cards (N. M. C. 503 P. M.), which are supplied by the quartermasters' department (depots of supplies) to all commanding officers desiring them.

8415. Should it be necessary at any time to know the exact state of facts and the precise state of a man's account as it appeared on the pay roll, such can be had upon application to the proper officer of the paymaster's deprtment for a certified extract or transcript from the account as it is shown on the roll.

8416. Upon receipt of the original roll from the paymaster to whom it has been rendered the differences noted on the original roll will be entered on the memorandum roll of the post.

8417. Where a difference appears in the amount "due and paid" between an account on the roll as submitted to the paymaster and as returned by him, the witnessing officer will enter in the signature column in each case: "Certified as paid $____" and add his initials immediately following, if paid in cash. The original roll, before being returned to the paymaster after the payment, will be signed by the witnessing officer.

8418. When paid in cash:

(*a*) The accounts of all men paid will be stamped "Paid."

(*b*) The accounts of all men who sign the roll for pay but for any reason are not paid will be stamped "Not paid."

(*c*) The words "paid" or "not paid," as the case may be, will be stamped immediately over the *signature* of the man concerned.

8419. Care will be taken to avoid stamping as "paid" the accounts of men not present at the pay table. No man's account will be so marked until the money is actually turned over to him.

8420. Before returning the original roll to the paymaster after the payment has been completed, as far as practicable, the record of settlement in service-record book will be made and the roll gone over carefully to see that those accounts marked "Not paid" are accounted for on Form N. M. C. 430, in returning the amount of the refund from the roll. Where men die, desert, or are transferred between the time of the signing of the roll and receipt of funds

from the paymaster, the amounts due such men will be refunded to the paymaster, without deductions, as soon as practicable after the command has been paid. Their accounts as shown on the roll will be stamped "Not paid."

8421. The clerk in charge of the preparation of the pay rolls of a post, company, or detachment, will be provided with suitable space in the files for all retained papers relative to pay rolls.

8422. Duplicate copies will be kept of the report of deposits; details of cooks and messmen; post-exchange vouchers; copies of all letters transmitting checks to, or acknowledging the receipt of funds from a paymaster; retained copy of requests for checkages for loss of Government property or for overdrawn clothing.

8423. Form N. M. C. 206, supporting credits to men detailed as cooks, or messmen will be prepared in duplicate on the last day of the month to accompany pay roll. A third copy will be prepared for file at the post.

8424. Deposits in cash or by checkage will be reported on Form N. M. C. 437, such reports to accompany pay rolls, a duplicate copy being retained at the post. Deposits of marines paid by a naval paymaster should be reported on Form N. M. C. 436.

8425. Credit or debit items on pay rolls will be made in the special spaces provided. If an item for which no special space is provided occurs, one of the blank spaces will be used and the nature of the credit or debit stated. Items of credit chargeable to appropriations other than "pay" will be stated in the first column under "Credits."

8426. The authority for change in name will be shown, giving number and date of letter of Headquarters, United States Marine Corps, or other competent authority authorizing change. The name of the paymaster requesting a credit to an account will be entered opposite the amount of the said credit; requests for checkages will be entered similarly, and in both cases a notation of the request will be made under "Remarks."

8427. The accounts of dead men will be closed to include the date of death and forwarded to the paymaster having the accounts of the post. Accounts will be extended on the roll in full. Credit or debit for clothing will not be included. Post-exchange indebtedness, however, will be checked, filing chits or other evidence to support such checkage.

8428. The accounts of deserters will be closed to include the date prior to desertion, and under "Remarks" will be shown both the date of desertion and the date that the account is forwarded to the deserters' roll. Accounts of deserters will be extended on the roll. Post-exchange indebtedness will not be checked on the roll. Reimbursement for such will be claimed on post-exchange voucher (Form N. M. C. 419.)

8429. In cases of men discharged, their names, rank, date of current enlistment only, and under "Remarks" the notation "Dis. and F. S. given" will

be shown, and if the names do not appear on the previous roll, the station or ship from which they join will also be shown.

8430. In cases of men retired, the same data as required for men "Discharged" with the exception that the notation under "Remarks" will be stated: "Retired and F. S. given."

8431. Upon the transfer of an enlisted man whose account stands overpaid or due and unpaid at last settlement, there will be entered in the "Pay-account record" of the service-record book of the man concerned, in the appropriate column, the amount so overpaid or due and unpaid to be certified by the commanding officer having charge of the record in accordance with paragraph 100 of M. C. orders, 1917.

8432. For convenience in tracing accounts of enlisted men, all disbursing officers, upon receipt of reports of transfers and discharges (N. M. C. 312) should cause to be entered on the previous monthly roll where the man's last settlement appears the notation, "*Trans. (ship or station) and date,*" or "*Discharged (date), and F. S. given,*" as the case may be. This entry is not necessary in cases of deserters and general court-martial prisoners, as transfer pay accounts are required in such cases.

POST EXCHANGE.

8500. "* * * (72) All Marine Corps exchanges will be conducted on a strictly cash basis, extending no credit whatsoever for merchandise or services, except as provided in paragraph 73, Exchange Reg., 1920.

8501. "(73) Exchanges established for troops serving in the field beyond the continental limits of the United States may, if it be a military necessity, extend credit, not exceeding one-half of one month's pay, to enlisted men, not more than one-half of such credit to be extended during the first 15 days of the month, and a reasonable credit to officers. At other posts enlisted men not in good standing, prisoners not in a pay status, applicants awaiting enlistment at recruit depots, men joining by reenlistment after having been separated from the service for a period of more than one month, may be extended credit by the exchange, on the written order of the commanding officer, for such toilet articles, barber, tailor, and shoemaker services as may be actually necessary for health and comfort. Such credit will be kept within a reasonable limit, the maximum to be fixed by the exchange council with the approval of the commanding officer. Credit extended applicants at recruit depots will, if the enlistment is accomplished, be checked on the first pay roll on which the recruit's account appears. If the enlistment is not accomplished, the amount may be dropped as a loss.

"(74) Where the services of the tailor, barber, and shoemaker are performed by enlisted men, employees of the exchange, for enlisted men held in custody as prisoners not in a pay status who are awaiting a trial or final disposition of their cases, neither the exchange nor its employees will make any charge for such services nor for the actual cost of supplies or materials furnished in connection with such services.

"(75) Collections of indebtedness as above authorized of enlisted men to exchanges will, where practicable, be made through the paymaster's department by checkages on pay rolls in accordance with instructions issued by the paymaster. The amount of indebtedness to an exchange shall not be collected until all stoppages for indebtedness to the United States have been made and all forfeitures by sentence of court-martial, if any, have been satisfied. * * * " (Exchange Regulations, 1920.)

8502. Where credit is authorized and collection through the paymaster's department by checkage on pay roll, etc., is required in accordance with the above-quoted provisions of the Post Exchange Regulations, 1920, the following procedure will be followed:

(1) Collections will be made monthly on current pay rolls in the case of all men attached to the command on the last day of the month, or who have died or been transferred to prison for confinement during the month, as follows:

(*a*) Where indebtedness is due the exchange of the post or command: By checking in the proper column the accounts of all men (except deserters, but including dead men, and general court-martial prisoners to cover their indebtedness to include the date of approval of sentence only) stated on the current roll with the full amount of their authorized indebtedness, or such portion thereof as can be charged without producing an overpayment.

(*b*) Men joining by transfer where indebtedness is due the exchange of other commands: By separately checking, in the manner above indicated, with similar notation under "Remarks," where necessary, the amount due the exchange as shown by notations in service-record books, and stating opposite the name of the exchange in whose favor and to whose credit the checkage is made. Where sufficient pay is not due on the next succeeding pay roll to cover the full amount of the indebtedness noted in the service-record book, and only a partial checkage is made, the following notation will appear in the column of "Remarks" on the pay roll:

Due exchange (Name) _____ $_____
Checked this roll_____ _____
Balance to be checked_____ _____

In the event of the man's transfer, in such case, before the full amount of the indebtedness noted in service-book record is checked, the balance to be checked in favor of the exchange, by name, will be noted in the service-record book at the time of transfer, under the heading "Other checkages pending," in addition to his current indebtedness to the exchange of the command. In addition, if transferred to a ship, the balance to be checked will be incorporated in the post-exchange voucher as hereinafter prescribed.

(*c*) Signature on rolls: In all of the above cases (except dead men) the signing of the pay roll, by the men concerned, will be regarded as sufficient acknowledgment of the correctness of their indebtedness to the exchange as there stated, and will further be considered as sufficient voucher therefor to authorize payment thereof by the paymaster concerned without further certification or voucher. In order to insure prompt settlement with the exchange in the cases of men who are not to be paid for any cause, the signatures of such men "for exchange only" will be obtained.

(*d*) When the signature can not be obtained: Where it is impracticable to procure signatures on rolls, as in the cases of dead men, there will be filed with the roll on which checkages appear the original evidence (chits, checks, or

memoranda of whatever character) as signed by the men concerned corroborating the amount so claimed. If such evidence can not be filed, a certificate by an officer other than the exchange officer, showing the reason why such original evidence is not obtainable, and further stating that the records show that such indebtedness actually exists, in the amount stated in each case, will be filed with the current roll upon which checkages appear. The accounts of dead men and general court-martial prisoners, as closed on Form N. M. C. 90 for transfer to the General Accounting Office and the naval prison, respectively, will include checkages to the amount of their indebtedness to the exchange as shown on the current pay roll, as prescribed in this paragraph (subparagraph 1).

The accounts of deserters, as closed on Form N. M. C. 90 for transfer to the deserters' roll, will show under "Remarks" the amount due the exchange at date of desertion, but no checkage on this account will be made on said form or on the pay roll against any deserter's account.

(*e*) Upon the transfer of an account from the deserters' roll, the amount of the exchange indebtedness will be noted under "Remarks," upon transfer pay accounts, as "Check $_____, P. E. Des. Roll." The amount thus noted will be checked in one of the blank spaces on the first pay roll upon which the man's account appears subsequent to receipt of accounts from the deserters' roll, writing opposite the checkage the notation "P. E. Des. Roll," as shown on the transfer pay accounts directing the checkage.

(*f*) Payment of accounts checked on rolls of shore stations: The paymaster settling the rolls of marines at any shore station is charged with payment, to the several exchanges in whose favor checkages are made, of all properly authorized indebtedness that appear on his rolls, including those of dead men. No payment will, however, be made in the cases of men joining by transfer from ships whose accounts show a checkage in favor of an exchange.

8503. Collections will be made from men discharged or retired, in cash and on final settlement, as follows:

(1) Where the indebtedness is due the exchange of the post or command, personal collections, in cash, will be made by the exchange officer at the time of final settlement.

(2) Where the indebtedness is due the exchange of other posts or commands, by charging the indebtedness on the account as closed for discharge (N. M. C. 90), and noting opposite thereto the names of the exchange to which the money is due.

8504. Collections will be made monthly on post exchange vouchers prepared by the exchange officer, on approved forms, in the case of men transferred to ships, to the deserters' roll, and of court-martial prisoners not in a pay status and who will not return to a pay status, as follows:

(1) Men transferred to ships: By noting in the service record books, at the time of transfer, in the space provided, the amount of the indebtedness to be

checked on the next succeeding pay roll of the organization to which transferred, and including the same with the man's signature of acknowledgment thereon, on the usual monthly post exchange voucher for payment by the pay officer of the station from which the men are transferred.

(2) Deserters and court-martial prisoners not in a pay status and who will not return to a pay status owing the exchange of the command: By noting under "Remarks" on N. M. C. 90 the amount of the indebtedness due the exchange of the command at the time of desertion or discharge, respectively, and including the same with the necessary chits, acknowledgments, etc., on the monthly post exchange voucher covering men transferred to sea under the title "Deserters' accounts" and "Prisoners' accounts," respectively. Prisoners not in a pay status are only entitled to such articles as are necessary for their health and comfort, and these are collectible not to exceed $3 per month, payable from "Pay, miscellaneous, Navy."

(3) Deserters and court-martial prisoners not in a pay status and who will not return to a pay status owing exchanges of other commands: By separately noting the amount of the indebtedness, with the name of the exchange to which due, on Form N. M. C. 90, and including the same on the monthly post exchange voucher covering men transferred to sea under the title "Deserters' accounts" and "Prisoners' accounts," respectively, as prescribed in subparagraph (6) hereof.

(4) Vouchers covering men transferred to sea, deserters, and prisoners not on a pay status will be settled upon receipt, when properly prepared; and in cases of men transferred to ships the checkages on pay rolls will be verified from ships' rolls by the officer in charge of the paymaster's department at the time of his monthly analysis of accounts.

(5) Checkages not finally made: Where, in case of men transferred to sea, it develops that checkage has not and can not finally be made against the marine's accounts, instructions will be issued from time to time by the Paymaster, Marine Corps, to the disbursing officer concerned to make proper deductions in subsequent settlements with the proper exchange.

(6) Men joining by transfer who are indebted to other exchanges (as shown by their service-record books) and who are transferred to a ship or to the deserters' roll, or are discharged as court-martial prisoners while not in a pay status, before the amount has been checked against their pay on the rolls of a shore station, will, in the cases of transfers to ships, be required to sign the usual voucher in favor of the proper exchange at the time of transfer to sea, the certificate as to genuineness of signature to be signed by the commanding officer of the post or organization from which transferred to sea; in the other cases the names and amounts due other exchanges from deserters and discharged prisoners will be included in the same voucher with men transferred to sea, under the title "Deserters' accounts" and "Prisoners' accounts," re-

spectively, with the latters' signatures of acknowledgment thereon. The vouchers thus prepared will then be transmitted, with proper explanation, to the exchange concerned for further completion as regards the attachment of the necessary chits, etc., certification, approval, and collection at the post to which the money is due.

(7) At stations where payments are made by naval pay officers: A third copy of the post-exchange voucher covering men transferred to ships, to the deserters' roll, and court-martial prisoners not on a pay status, respectively, will be prepared by the proper marine officer, revised and certified to agree with the original as paid by the paymaster, and transmitted with the third copy of pay rolls, as prescribed by regulations, to the Paymaster, United States Marine Corps.

8505. It is the duty of the exchange officer to keep himself informed as to the standing and trustworthiness of the men seeking credit of the post exchange, and he should suspend credit when the state of a man's pay or clothing account is in arrears.

8506. "The General Accounting Office desires that the following procedure be observed by all paymasters: That any issues by the post exchange after date of approval of a sentence, and while a man is awaiting transfer to a prison, should not be charged on the marine rolls against pay accruing prior to approval. This should be handled by the post-exchange officer through a request for reimbursement on the Navy pay officer of the prison to whom the man's account is transferred, said request for reimbursement to be supported by the 'chits' or other acknowledgment of the receipt by the man, and certified to by the issuing officer as *issues after date of approval of sentence only.*

"The pay officer of the prison can then settle with the post-exchange officer through the medium of a public bill and charge the prisoner with the amount thereof as 'prison expense issues,' chargeable against the $3 per month allowed to the man under his sentence." (Bu. Memo. 154, p. 2930.)

8507. Checkages for indebtedness to a duly authorized post exchange may be made against an enlisted man on discharge only after all indebtedness to the United States has been settled and checkages for absence without leave, etc., have been made, but no checkage on account of a post exchange may be made on discharge against a man's travel allowance or where the same would result in an overpayment.

8508. Post exchange vouchers of men transferred to ships, and of deserters, will be forwarded to the proper disbursing officer with the monthly pay roll.

8509. In cases of men joining by transfer from the Marine Barracks and marine barracks, navy yard, Washington, D. C., whose accounts are checked post exchange on pay rolls or N. M. C. 90, care will be taken to make only such an entry over the checkage as will without doubt indicate the exchange to which the money is properly due.

For example: "M. B. Wash., D. C." "Nyd. Wash., DC."
$6.00 $6.00

as the case may be. The entry, "Wash. DC." should never be made.

8510. Exchange officers will properly indorse and promptly return to the disbursing officer concerned the letter transmitting post-exchange checks (N. M. C. 661). In event it is desired by the exchange officer to hold such forms for a period of over five days after receipt of same, a letter explaining why this form is not returned will be sent to the disbursing officer who made the payment.

POWER OF ATTORNEY.

8600. "All transfers and assignments made of any claim upon the United States, or of any part thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim. the ascertainment of the amount due and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney must recite the warrant for payment, and must be acknowledged by the person making them before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same." (R. S. 3477.)

8601. In order to accommodate officers traveling abroad and to facilitate and simplify collection of pay checks in general, officers may, if they so desire, have their regular checks for pay forwarded direct to and collected by a person or bank by giving a power of attorney to indorse and collect for their account a particular check or class of checks.

8602. Officers traveling abroad or residing in remote parts of the country for their own pleasure or convenience, where the ordinary methods of payments can not apply, must themselves bear the delay, inconvenience, and expense which may be caused thereby. In every case where payment is authorized to be made to any other than the payee direct, the officer must evidence to the supply officer carrying his accounts the fact of his right to pay by his signature made on the date to which payment is desired. (R. 1786–2.)

8603. The officer should request the paymaster having his accounts to forward his pay checks to such person or bank as may be indicated, stating that he has given a power of attorney to indorse and collect the checks so sent.

8604. He should execute a power of attorney in the form indicated below, deliver the original thereof to the attorney, and advise the latter to indorse and forward the same to the Treasurer of the United States, or other depositary upon which the checks will be drawn.

8605. A copy of the power of attorney will be forwarded to the paymaster having the accounts of the officer concerned.

8606. Form of power of attorney to collect money due on disbursing officers' checks is as follows:

"Know all men by these presents, That I, Paul Brown, major, U. S. M. C., of Newport, State of Rhode Island, do hereby make, constitute, and appoint

Newport Trust Co., of Newport, R. I., my true and lawful attorney for me and in my place and stead, to indorse my name on and collect money due on checks drawn in my favor by any disbursing officer of the United States for whatever account (or for, name account in words and figures), giving and granting to my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully to all intents and purposes as I might or could do if personally present at the doing thereof, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney, or his substitute, may or shall lawfully do or cause to be done by virtue hereof. This authority to remain in full force until revoked by me.

"PAUL BROWN. [SEAL.]

("Two witnesses with their addresses required.)

"JAMES CARR, 44 State Street, Boston, Mass.

"CHARLES BOWEN, 1 Perry Street, Newport, R. I.

"CITY OF NEWPORT, COUNTY OF NEWPORT,

"*State of Rhode Island, ss:*

"On the 25th day of November, in the year 1916, before me came Paul Brown, major, U. S. M. C., to me known to be the person who executes the foregoing power of attorney bearing date on the 25th day of November, A. D. 1920, and then and there acknowledged the same to be his act and deed.

"Witness my hand and official seal this 25th day of November, A. D. 1920.

"JOSEPH BLACK."

The indorsement by the attorney:

Name of payee: "Newport Trust Co., by Hiram Jones, attorney in fact."

8607. Whether checks are to be forwarded direct to the officer or to a bank or other party, the usual vouchers for pay, etc., must, in the case of an officer on active duty, be submitted to the disbursing officer who has his account in the usual manner. Where card payments are made, as in the case of retired officers on an inactive status, vouchers need not be submitted.

8608. "The accounting officer will not approve powers of attorney to demand and receive moneys due upon claims against the United States when such powers are not executed in accordance with the provisions of section 3477 of the Revised Statutes. Under the decisions of the courts the accounting officers are required, notwithstanding the provisions of section 3477 of the Revised Statutes, to credit disbursing officers with payments actually made by them under powers of attorney, provided it is shown that at the time of payment such powers are undisputed and have not been revoked, either by the voluntary action of the principal or by his death." (1 Comp., 142, Dec. 27, 1894.)

8609. Checks of disbursing officers drawn upon the Treasurer of the United States, or other public depository, may be properly indorsed and transferred by either the payee or indorsee, or by an agent of either acting as such under a power of attorney from such payee or indorsee. (17 Comp., 96, Aug. 9, 1910.)

PRIZES.

8700. For instructions regarding the awarding and payment of prizes for excellence in gunnery exercise and target practice, see Small Arms Firing Regulations, United States Navy.

8701. Prizes for excellency in gunnery exercise and target practice, both afloat and ashore, will be awarded and paid to enlisted men of the Marine Corps, in like manner, in the same amounts, and under the same conditions as to enlisted men of the Navy.

8702. A gunnery prize awarded to an enlisted man of the Marine Corps is neither pay nor an allowance and, accordingly, is not forfeited by a court-martial sentence imposing loss of pay and allowances. (22 Comp., 470, Mar. 18, 1916.)

8703. The following letter from the Assistant Secretary of the Navy to the Major General Commandant, relative to the payment of small arms prizes, is quoted for the information and guidance of all concerned.

NAVY DEPARTMENT, *March 15, 1918.*

From: Assistant Secretary of the Navy.
To: Major General Commandant, U. S. Marine Corps.
Subject: Small arms prizes—tentative changes in Small Arms Firing Regulations, 1917.
Reference: (*a*) Small arms Firing Regulations, 1917.

1. Individual small arms prizes in the marksman, sharpshooter, expert rifleman, pistol, and machine gun courses, and in the individual competition general (short course), and team prizes in the collective fire course, will no longer be awarded after the receipt of these instructions.

2. Such prizes as have been awarded before the receipt of these instructions may be paid.

3. Prizes may be awarded and paid in the Primary Team Competition, Division Team Competition, and Ship's Team Competition only when there are at least four teams competing.

FRANKIN D. ROOSEVELT.

(Par. 396, M. C. O. No. 16, Ser. 1918.)

PROMOTION OF OFFICERS.

8800. That hereafter promotions to every grade of commissioned officers in the Marine Corps below the grade of commandant shall be made in the same manner and under the same conditions as now are or may hereafter be prescribed, in pursuance of law, for commissioned officers of the Army. (Act of July 28, 1892; 27 Stat., 321.)

8801. Hereafter promotions to every grade in the Army below the rank of brigadier general, throughout each arm, corps, or department of the service, shall, subject to the examination hereinafter provided for, be made according to seniority in the next lower grade of that arm, corps, or department. (Act Oct. 1, 1890; 26 Stat., 562.)

8802. When the exigencies of the service of any officer who would be entitled to promotion upon examination require him to remain absent from any place where an examining board could be convened, the President is hereby authorized to promote such officer, subject to examination, and the examination shall take place as soon thereafter as practicable. If upon examination the officer be found disqualified for promotion, he shall, upon the approval of the proceedings by the Secretary of War, be treated in the same manner as if he had been examined prior to promotion. (Sec. 32, act Feb. 2, 1901; 31 Stat., 756.)

8803. * * * That all officers of the Navy, who since the 3d day of March, 1899, have been advanced or may hereafter be advanced in grade or rank pursuant to law shall be allowed the pay and allowances of the higher grade or rank from the dates stated in their commissions. * * * (Act of Mar. 4, 1913.)

8804. That for the purpose of advancement in rank to and including the grade of colonel, all commissioned officers of the line and staff of the Marine Corps shall be placed on a common list in the order of seniority each would hold had he remained continuously in the line. All advancements in rank to captain, major, lieutenant colonel, and colonel shall, subject to the usual examinations, be made from officers with the next junior respective rank, whether of the line or staff, in the order in which their names appear on said list. (Act of Aug. 29, 1916; 39 Stat., 610.)

8805. In lieu of suspension from promotion of any officer of the Marine Corps who hereafter fails to pass a satisfactory professional examination for promotion, or who is now under suspension from promotion by reason of such failure, such officer shall suffer loss of numbers, upon approval of the recommendation of the examining board, in the respective ranks, as follows: Lieu-

tenant colonel, one; major, two; captain, three; first lieutenant, five; second lieutenant, eight: *Provided*, That any such officer shall be reexamined as soon as may be expedient after the expiration of six months if he in the meantime again becomes due for promotion, and if he does not in the meantime again become due for promotion, he shall be reexamined at such time anterior to again becoming due for promotion as may be for the best interests of the service: *Provided, further*, That if any such officer fails to pass a satisfactory professional reexamination he shall be honorably discharged with one year's pay from the Marine Corps. (Act of Aug. 29, 1916; 39 Stat., 611.)

8806. The first pay voucher submitted in which increased pay is claimed for promotion will be accompanied by two certified copies of the letter transmitting the commission and two certified copies of the acceptance and oath of office.

8807. A person appointed to the Army, or receiving an appointment to a new office therein, is entitled to pay from the date of acceptance only. If the appointment creates vacancies to be filled by promotion, the promoted officers are entitled to pay of the new grade from the date of acceptance of the appointee. In all other cases of promotion the officer is entitled to pay from date of the occurrence of the vacancy. (A. R. 1260, 1913.)

8808. If the promotion is not one to which the officer was required by law to be promoted by virtue of seniority, it is regarded as a new appointment, and the pay of the higher grade does not commence until he accepts the appointment. (2d Comp., Sept. 17, 1894.)

8809. "An officer promoted by seniority is entitled to the pay of the higher grade from date of vacancy, whether such vacancy arises from death, resignation, promotion, removal, the creation of an additional office, or from any other cause." (Comp. Dec., Jan. 18, 1899; 8 MS., 85; 15 Comp., 159, Sept. 25, 1908.)

8810. "A vacancy in an office does not arise until the officer having legal title to it ceases legally to hold it. As the law does not recognize fractional parts of a day in the matter of retirements, promotions, and appointments in the Army, a vacancy caused by an officer's retirement does not begin to run until the day following his retirement, and an officer promoted by seniority or receiving an original appointment to fill a vacancy caused by the retirement of an officer of higher grade is only entitled to the pay of the higher grade from and including the day succeeding the day the retirement of his predecessor became legally effective, excepting an officer receiving an original appointment in the Army who accepts the same on a date later than the day succeeding the day the retirement of his predecessor became legally effective, is only entitled to pay from the date of such acceptance." (16 Comp., 682, Apr. 30, 1910, P. M. G. O., 82565.)

NOTE.—This decision applies equally when the vacancy is due to an officer's death, resignation, promotion, or removal from the service. The principle of the decision also applies to a *vacancy* caused by the relief of an officer from

detail to duty which carries an increase of pay to the officer detailed to fill such vacancy. (Par. 1125, Manual, Q. M. C., U. S. A., 1917.)

8811. The promotion by the President of an officer of the Army subject to examination, under section 32 of the act of February 2, 1901 (31 Stat., 756), is on condition that the officer be found qualified for promotion on examination required by law. If on examination he be found disqualified for promotion, he is not entitled to the pay of the higher grade for any period. He should be treated as to promotion and pay in the same manner as if he had been examined prior to promotion and had failed in his examination. (17 Comp., 264, Oct. 19, 1910.)

8812. An officer of the Marine Corps, who, on account of the exigencies of the service, is not examined for promotion, but is commissioned in the higher grade subject to the examinations required by law, is not entitled to the increased pay until he has passed a successful examination for promotion. (Comp. Dec., Oct. 17, 1917, Bu. Memo., 200; p. 4414.)

NOTE.—Pending examination he should be paid as of the lower grade, and when his right to the pay of the grade to which promoted is established the difference of pay can be collected.

8813. Promotion by selection in the United States Army is an appointment to a new office therein which can not be held until actual acceptance. (26 Comp., 292, Oct. 20, 1919.)

8814. The temporary commissions in the Marine Corps, authorized by the act of May 22, 1917, 40 Stat., 86, held by officers who are appointed in lower grades, as provided by the act of July 11, 1919, 41 Stat., 153, are revoked on the dates of acceptance of the new appointments, such officers, therefore, being entitled to the pay and allowances of the higher grade or rank to the date on which they accept appointment in the lower grade or rank. (26 Comp., 646, Feb. 10, 1920.)

8815. "If an officer fails to pass the examination preliminary to promotion, and passes upon a subsequent one, or if he fails to attend when ordered or permitted to be thus examined, for any cause other than physical disability, and afterwards, on examination, is found qualified and promoted, his pay for the higher grade shall begin on the date of his new commission." (Art. R. 1796.)

8816. Where an officer of the Marine Corps is correctly suspended from promotion for one year from the date of the vacancy to which he would have been entitled to be promoted had he qualified therefor, the year can not be changed to a year of suspension from the date of an earlier vacancy. (22 Comp., 243, Dec. 4, 1915.)

8817. "In time of war every officer serving with troops operating against an enemy who shall exercise under assignment in orders issued by competent authority a command above that pertaining to his grade shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised: *Provided*, That a rate of pay exceeding that of a brigadier general

shall not be paid in any case by reason of such assignment." (Act Apr. 26, 1898, 30 Stat., 365.)

8818. To entitle an officer to additional pay under the acts of April 26, 1898, and May 6, 1900, for exercising a command above that pertaining to his grade, he must have exercised such command of troops operating against an enemy for a period of three months or more continuously, in obedience to orders issued by superior authority which he was bound to obey, and no pay or allowances as of a higher grade than that actually held by an officer will be paid him under this regulation unless a certified copy in duplicate of such order, accompanied by a statement of service thereunder, is filed with the paymaster. (See A. R. 1267, 1913.)

8819. To entitle an officer of the Army to the pay authorized by the act of April 26, 1898, for exercising a higher command, said officer must show that he was assigned under orders issued by competent authority to serve with troops operating against an enemy and to exercise a command above that pertaining to the grade held by him; all service in the Army during the existence of the present war not being considered as service "with troops operating against an enemy" within the meaning of the statute. (24 Comp., 657, May 6, 1918.)

8820. An officer of the Army who was designated to command a depot brigade which according to the evidence submitted was not a combat or tactical unit organized as such for war service, is not entitled under the act of April 26, 1898, 30 Stat., 365, to pay for exercising a command above that pertaining to his grade. (26 Comp. 382, Nov. 14, 1919.)

8821. As the only authority of law for assigning a junior officer of an Army organization to take command of such organization in the time of war or public danger, while his senior officer is present and available for duty, is by order or authority of the President, as provided by the one hundred and nineteenth article of war, orders purporting to assign a junior officer to the command of an Army organization under such conditions by authority of any other person than the President are illegal and void and may not be used as the basis of a claim for increase of pay for exercising higher command provided by the act of April 26, 1898, 30 Stat., 365 (26 Comp., 691, sub. 127, 1920.)

8822. An order issued by a regimental commander in time of war and for the good of the service transferring a first lieutenant from his own company to another company operating against the enemy, for the purpose of placing him in command thereof when there was no captain or other officer senior to said first lieutenant present and available for duty with such company, is "an assignment under orders issued by competent authority" and necessary to accomplish the purpose for which it was intended until the meaning of the act of April 26, 1898, 30 Stat., 365, providing that Army officers exercising a command above that pertaining to their grade shall be entitled to receive the pay and allowances of the grade appropriate to the command so

exercised, if assignment is made under orders issued by competent authority, and a lieutenant thus assigned to the command of a company is entitled to pay and allowances of a captain for the period he continues to exercise that command. (26 Comp., 213. May 11, 1920.)

8823. A first lieutenant of the Army permanently transferred in time of war from one company to another company having a vacancy in the office of captain, automatically assumes command of the company to which transferred by virtue of seniority, provided he is senior in rank to all other officers present and available for duty with that company, and orders purporting to assign the first lieutenant thus permanently transferred to the command of his new company are unnecessary, and, therefore, may not be relied on as the basis for pay for exercising higher command, under the act of April 26, 1898, 30 Stat., 365, for the time he served as captain. (26 Comp., 1074, June 29, 1920.)

8824. The date from which a warrant officer of the Navy temporarily commissioned as ensign is entitled to the pay of his temporary rank is the date stated in his commission, provided it is the correct date of the occurrence of the temporary vacancy to which appointed and the advancement is in all other respects regular. (24 Comp., 401, Jan. 16, 1908.)

8825. The provisional promotion of an officer of the Naval Reserve Force not being based on a statute affecting the rights of the officer concerned for promotion or advancement in rank or grade, but being merely a correction of a prior provisional assignment, within the discretion of the Secretary of the Navy, the officer's right to pay thereunder does not become effective until the corrected assignment is accepted by him. (25 Comp., 696, Mar. 27, 1919.)

8826. The act of March 4, 1913, which provides that all officers of the Navy advanced in grade or rank pursuant to law shall be allowed the pay and allowance of the advanced grade or rank from date stated in their commissions, applies to all officers regularly appointed to commissioned grades from warrant officers, either temporarily or permanently, so as to entitle them to the pay of the commissioned grade from the date stated in their appointments. (25 Comp., 852, May 5, 1919.)

8827. Since the act of March 4, 1913, 37 Stat., 892, providing that officers of the Navy advanced in rank or grade be allowed the pay and allowances of the higher rank or grade from the dates stated in ethir commissions, implies that officers be qualified on such dates, and since actual service in an advanced rank is not possible for one not in service in a lower rank, officers who were not in the service on the dates stated in their commissions are not entitled to pay and allowances of the advanced rank for any time prior to actual entry into the service.

8828. An officer of the Naval Reserve Force who is given a provisional appointment in a higher rank and who accepts appointment prior to the date

stated therein is entitled to the increased pay only from the latter date. (Comp. Dec., June 20, 1919; Bu. Memo. 220, p. 4904.)

8829. Since service in the Naval Reserve Force is not service in the Regular Navy, an officer who resigned from the Naval Reserve Force and accepted a commission in the Regular Navy and was subsequently advanced in rank to be effective from a date prior to the date he accepted commission in the Regular Navy, actual service in the advanced rank not being possible prior to his entry into the service in the lower rank, is entitled to the pay and allowances of the advanced rank only from the date of his entry into the service of the Regular Navy. (26 Comp., 148, Aug. 20, 1919.)

PROPERTY—LOST OR DESTROYED.

8900. All claims under the act entitled "An act to provide for the reimbursement of officers, enlisted men, and others in the naval service of the United States for property lost or destroyed in such service," approved October 6, 1917, as provided in Marine Corps Order No. 55, series 1917, November 15, 1917, shall be made on Form N. M. C. 795 P. M., in accordance with instructions thereon, and submitted within the time specified to the Major General Commandant for approval.

8901. It being the intent of Congress that claims submitted under the act of October 6, 1917, for reimbursement for personal property lost or destroyed in the naval service shall be those which have not been finally determined, an application for revision within one year from the date of the auditor's certificate of disallowance brings a claim within the act. (24 Comp., 236, Oct. 25, 1917.)

8902. The act of October 6, 1917, providing for the reimbursement of the value of personal property lost or destroyed in the naval service requires that reimbursement shall be made in kind for the value of lost outfits of uniform clothing. (24 Comp., 236, Oct. 25, 1917.)

8903. Where it is shown that the amounts of claims for loss of private property in the naval service, properly within the provisions of the act of October 6, 1917, 40 Stat., 389, have been determined by naval officers designated for that purpose, and vouchers on forms prescribed by the Comptroller of the Treasury are properly certified as the act requires and paid by disbursing officers, the accounting officers of the Treasury are justified in allowing credit for the amounts thus determined in settlement of accounts of disbursing officers. (27 Comp., 967, May 12, 1921.)

8904. Under provisions of the act of October 6, 1917 (40 Stat., 390), authorizing reimbursement for private property lost, destroyed, or damaged in the naval service, reimbursement in money may not be made for articles customarily issued to the enlisted men of the service. As a member of the Naval Reserve Force is required to supply himself with regulation uniform and equipment and is given a statutory allowance therefor, reimbursement in kind, but not in cash, may be made to him after release from active duty for loss of regulation uniform and equipment which occurred while on active duty in the naval service if the loss is otherwise within the act of October 6, 1917 (40 Stat., 390). (27 Comp., 978, May 16, 1921.)

PUBLIC MONEY.

(See also "Public money, advances of; Public money, deposit of"; and "Currency, domestic and foreign.")

9000. Public money for disbursement by paymasters under appropriations pertaining to the Marine Corps will be requisitioned for on Form NMC 320, addressed to the Secretary of the Navy, through The Paymaster, U. S. M. C.

9001. No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money or any other service or duty whatsoever, unless the same shall be authorized by law and explicitly set out in the appropriation. (See 1765, R. S.; R. 1787.)

9002. "Every officer of the United States concerned in the disbursement of the revenues thereof who carries on any trade or business in the funds or debts of the United States or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor and punished by a fine of $3,000, and shall, upon conviction, be removed from office and forever thereafter be incapable of holding office under the United States. (1788, R. S.)

9003. "All public officers of whatsover character are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them or otherwise at any time placed in their possession and custody, till the same is ordered by the proper department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law." (3639, R. S.)

9004. "No exchange of funds shall be made by any disbursing officer or agent of the Government of any grade or denomination whatever or connected with any branch of the public service, other than exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means of his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the moneys so received for

the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper." (3651, R. S.; R. 1754.)

9005. "No officer of the United States shall, either directly or indirectly, sell or dispose of to any person for a premium any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, security, in his hands, for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office." (3652 R. S.; R. 1755.)

9006. "Every person having charge, possession, custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers, or causes to be delivered, to any person having authority to receive the same any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not more than five years or fined not more than $5,000." (5438, R. S., amended by act May 30, 1908, 35 Stat., 555.)

9007. "Every officer charged with the payment of any of the appropriations made by act of Congress who pays to any clerk or other employee of the United States a sum less than that provided by law, and requires such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government, and shall be imprisoned at hard labor for the term of two years." (5483, R. S.)

9008. Whoever, being a disbursing officer of the United States, or a person acting as such, shall in any manner convert to his own use, or loan with or without interest, or deposit in any place, or in any manner, except as authorized by law, any public money intrusted to him; or shall, for any purpose not prescribed by law, withdraw from the Treasurer or any assistant treasurer, or any authorized depositary, or transfer or apply any portion of the public money intrusted to him shall be deemed guilty of an embezzlement of the money so converted, loaned, deposited, withdrawn, transferred, or applied, and shall be fined not more than the amount embezzled or imprisoned not more than ten years, or both. (Sec. 87, act of Mar. 4, 1909; R. 1760.)

9009. "Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys who shall loan, use, or convert to his own use, or shall deposit in any bank or exchange for other funds, except as specially allowed by law, any portion of the public moneys intrusted to him for safe-keeping shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged, and shall be fined in a sum equal to the amount of money so embezzled and imprisoned not more than ten years." (Sec. 89, act Mar. 4, 1909; R. 1751.)

9010. "If an officer charged with the disbursement of the public money accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion by such officer to his own use of the amount specified in such receipt or voucher." (5496, R. S.; R. 1756.)

9011. "Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money of any contract, promise, undertaking, obligation, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine of not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years, and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States." (5500 R. S.)

9012. "Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person holding any office or employment under the Government of the United States, and being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving and holding in trust for any person any moneys or securities, shall with like intent make a false report of such moneys or securities, or whoever with like intent shall aid or

abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both." (Act approved Mar. 4, 1911; R. 79 (3).)

9013. In case of robbery, or of the discovery of loss or deficiency of money or other property in the custody of any person in the United States naval service, the person responsible for its custody shall immediately report the occurrence, * * * . (R. 80–1.)

9014. No allowance will be made to any disbursing officer for expenses charged for collecting money on checks, except the unavoidable payment of express charges for money brought from a distant point. Such charges may be paid on public bills under appropriation "Pay, miscellaneous." (R. 1766–5.)

9015. Officers of the Supply Corps shall not use the funds intrusted to them in cashing private checks, coupons, certificates, or vouchers. (R. 1767–1.)

9016. An officer charged with the duty of safely keeping and paying over public money is not relieved from liability, although it is destroyed by fire while in his possession and without negligence on his part. (1 Comp., 191, Feb. 2, 1895.)

9017. A paymaster of the Army who alleges that he inclosed certain sums of money in a package transmitted by him to an officer for the payment of troops, which sums were not found in the package when received, the seals being unbroken, is not entitled to credit therefor. (6 Comp., 940, June 9, 1900.)

9018. The act of March 2, 1903, which provides that in settling the accounts of disbursing officers of the War Department credit shall, under certain conditions, be allowed for the loss of funds, applies only to outstanding and unsettled accounts; and therefore the reopening of an account in order to allow credit to an assistant commissary for an amount charged against him for funds stolen, without fault on his part, from the Government storehouse, is not authorized. (10 Comp., 189, Apr. 22, 1903.)

9019. "Where moneys have been erroneously collected by a disbursing officer and covered into the Treasury as miscellaneous receipts, the amounts thereof can not thereafter be refunded by him out of other moneys collected but not so covered into the Treasury; but if the moneys erroneously collected, deposited, and covered into the Treasury as miscellaneous receipts have been transferred in accordance with a provision of some statute to an available appropriation, the disbursing officer is authorized to refund said amounts from such appropriation." (18 Comp., 980, June 13, 1912.)

9020. "Where gold coins received by an assistant treasurer of the United States for deposit to the credit of a disbursing officer are reduced in weight by natural abrasion more than one-half of 1 per cent below the standard weight prescribed by law (sec. 3511, R. S.) after a circulation of 20 years, they are required by the provisions of section 3512, Revised Statutes, to be recoined, and the assistant treasurer is not required to give the depositor credit for a greater

amount than the assistant treasurer can get credit for at the mint for such gold coins." (19 Comp., 323, Nov. 29, 1912.)

9021. "Where money has been lawfully appropriated for a specific purpose but through an auditor's settlement has been erroneously covered back into the Treasury as a miscellaneous receipt, the withdrawal of the money from the Treasury pursuant to a revision by the comptroller of the auditor's settlement and its restoration to the appropriation from which it has wrongfully been taken are not in contravention of the constitutional provision prohibiting the drawing of money from the Treasury, except in consequence of appropriations made by law." (22 Comp., 297, July 8, 1916.)

9022. Under section 3617, Revised Statutes, an officer of the Government charged with the duty of safely keeping and paying over public money, may not be relieved from liability by executive action alone when the money is stolen while in his possession without fault on his part, but release from the necessity of replacing the stolen funds may be afforded the officer only by action of the Court of Claims under sections 145 and 147 of the Judicial Code, act of March 3, 1911, 36 Stat., 1137, or through congressional action. (27 Comp., 328, Oct. 5, 1920.)

9023. Any disbursing officer of the Navy Department or Marine Corps who is serving afloat or who is assigned to duty outside the continental limits of the United States, or at places far remote from depositaries of public moneys, may when authorized by the Secretary of the Navy, keep at his own risk such moneys as may be intrusted to him for disbursement. Quarterly reports shall be made by the Secretary of the Navy to the Secretary of the Treasury, Division of Bookkeeping and Warrants, showing so far as possible the names and stations of the disbursing officers so authorized to keep moneys at their own risk, the amounts which they are authorized to keep, and the amounts so kept. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

9024. Disbursing officers stationed in foreign countries are urged, wherever possible, to make payments and obtain funds by check drawn on the Treasurer of the United States, and to avoid purchases of foreign currencies in advance of actual needs. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

9025. The duties now appertaining to the Division of Public Moneys of the Office of the Secretary of the Treasury, so far as they relate to the covering of revenues and repayments into the Treasury, the issue of duplicate checks and warrants, and the certification of outstanding liabilities for payment, shall be performed by the Division of Bookkeeping and Warrants of the Office of the Secretary of the Treasury. (National Budget Act, June 10, 1921.)

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PUBLIC MONEY, ADVANCES OF.

9045. "No advance of public money shall be made in any case whatever; and in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagement. * * *" (3648 R. S.; R.1848.)

9046. It shall not be lawful for any disbursing officer to advance or loan, under any pretense whatever, to any officer in the naval service any sum of money, public or prviate, or any credit, or any article or commodity whatever. (1389 R. S.)

9047. * * * All funds advanced to Government disbursing officers for disbursement will be placed to their credit, subject to their official check, with the Treasurer of the United States in Washington, except in cases where the Secretary of the Treasury by special authority permits disbursing officers to carry official disbursing accounts with depositary banks located beyond the continental limits of the United States. * * * (Treas. Cir. 195, Jan. 24, 1921.)

9048. "General account of advances is not an appropriation, but is a fund provided by law as a convenient means of handling naval appropriation, and is made up of sums drawn from the several naval appropriations and placed in the hands of disbursing officers and agents of the Navy for proper expenditure." (Bu. Memo. 94, p. 912; Comp. Dec., Dec. 10, 1908.)

PUBLIC MONEY, DEPOSITS OF.

9055. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement to deposit the same with the Treasurer or some one of the assistant treasurers of the United States and to draw for the same only as it may be required for payments to be made by him in pursuance of law, and draw for the same only in favor of the persons to whom payment is made; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an assistant treasurer of the United States. In places, however, where there is no treasurer or assistant treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or in writing authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors. (See 3620, R. S.) (R. 1757 (1).)

9056. In no case are certificates of such deposits required to be filed with accounts rendered by Government officers to the accounting officers of the Treasury. In making credit in their accounts, however, for deposits made, officers shall state specifically the date of the deposit and the designation and location of the depositary, as well as the source from which the money was derived. (R. 1757 (2).)

9057. "Disbursing officers having moneys in their possession not required for current expenditures shall pay the same to the Treasurer, an assistant treasurer, or some public depositary of the United States without delay, and in all cases within thirty days after their receipt." (3621 R. S. amended by act May 28, 1896, 29 Stat., 179.)

9058. Whoever, having money of the United States in his possession or under his control, shall fail to deposit it with the Treasurer, or some assistant treasurer, or some public depositary of the United States, when required so to do by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be fined in a sum equal to the amount of money embezzled and imprisoned not more than 10 years. (Sec. 91, act of Mar. 4, 1909; R. 1758.)

9059. Pursuant to the provisions of the act approved May 29, 1920, the Assistant Treasurers of the United States at Boston, New York, Philadelphia, Baltimore, New Orleans, St. Louis, San Francisco, Cincinnati, and Chicago, and the

subtreasuries there located, have been discontinued. Deposits heretofore made by disbursing officers with Assistant Treasurers of the United States located at the several subtreasuries shall henceforth be made for credit with the Treasurer of the United States, and may be made through the Federal reserve bank of the district, or a branch bank located in the same city. (Treas. Dept. Cir. No. 195, Jan. 24, 1921.)

9060. For every deposit made by a disbursing officer to his official credit, where the account is carried with the Treasurer of the United States, a receipt on Form 6599 shall be filled out in duplicate by the depositor, but must be dated and signed by the depositary, which will list the original in his daily transcript—Form 17—and forward it therewith. * * * (Treas. Cir. 195, Jan. 24, 1921.)

9061. Disbursing officers of the Paymaster's Department desiring to deposit funds with the Treasurer of the United States, which are to be placed to their official credit, are required to use Treasury Department Form 6599, preparing an original and three copies. The original, duplicate, and triplicate should be delivered to the depositary, who will date and sign the original and duplicate and deliver or mail the duplicate to the officer whose account is to be credited. The depositor should retain the quadruplicate copy.

9062. Whenever possible, the above form should be prepared by the use of a typewriter and good carbon paper. All blanks should be filled and care should be exercised to insure the correct statement of the name of the officer, the title of the account, and the symbol number of the account to be credited.

9063. When one officer is authorized to deposit funds to the credit of another, the name of the depositing officer will appear on the top line, and the name of the officer to be credited will be entered in the block below the written amount, making it read: "For credit, subject to check, in the disbursing account (or special deposit account) of John Doe, symbol number 00000."

9064. Remittances received by a disbursing officer in his official capacity in the form of checks, drafts, or money orders should not be cashed by him, but should be delivered to the Treasurer of the United States or to a designated depositary for collection and deposit with the Treasurer to the officer's official credit.

9065. (1) Officers of the Supply Corps, except when attached to ships or to foreign stations, on being relieved from duty involving pecuniary responsibility, shall immediately deposit in the Treasury of the United States, or other designated depository, the total balance of public funds in their hands, and forward a duplicate of the certificate of deposit to the General Accounting Office without delay. Under no circumstances shall they transfer such balance, or any part of it, to their successors, or carry it to future accounts of their own, unless authorized to do so by the department.

(2) In cases where purchasing officers have received funds for payment of particular bills, which remain unpaid at the time of their relief, the funds so

received shall be transferred to their successors; all other funds in their possession shall be deposited to the credit of the Treasurer of the United States.

(3) When attached to ships or to stations abroad, officers of the Supply Corps on being relieved shall, unless otherwise directed in their orders, transfer to their successors all public funds due the United States, including balances on deposit in the several depositories, except such amount as may be necessary to meet payments on account of pay to themselves, clerks, or yeomen; transportation to the United States, if not otherwise provided; and freight or express charges on accounts and returns. If any part of such funds reserved from transfer remains unexpended at the time final returns are forwarded to the General Accounting Office, such sum shall be immediately deposited to the credit of the United States.

(4) Checks to cover balances of funds on deposit shall be for the amount shown as still on deposit and unobligated by the analysis of balances on the final account current, the amount to be taken up by the receiving officer as funds received by check, and shown, in the analysis of balances, as in transit, until notice is received from the depositary that the amount is placed to his official credit. (R. 1764.)

9066. Deposit of private funds may be made to cover disallowances in the pay officer's disbursing accounts, unless otherwise removed.

9067. Deposits will be made to the credit of the Treasurer of the United States either with the Treasurer, a Federal reserve bank, or a designated national depository, and should be accompanied by a letter of transmittal.

9068. Deposits to the credit of the Treasurer of the United States on account of repayment of disburusing officers' funds must be made in accordance with the provisions of Department Circular No. 176, dated December 31, 1919, and there should be specified on the face or back of the certificate of deposit the particular appropriation or appropriations which are to be credited and the amounts which are to be credited to each of the appropriations mentioned. (Treas. Dept. Cir. 195, Jan. 24, 1921.)

9069. Whenever a disbursing officer having funds on deposit to his official credit with the Treasurer of the United States desires to pay such funds into the Treasury, either as revenue or as a repayment to an appropriation, he shall draw a check on the Treasurer of the United States to the order of the Treasurer, a Federal reserve bank, or an active designated depository bank, as may be most convenient, showing that the amount is "for deposit to the credit of the Treasurer of the United States on account of (state specifically on what account deposit is made)." The check shall be sent to the Treasurer, the Federal reserve bank, or active designated depository bank in whose favor drown. The Treasurer or bank shall issue the usual certificate of deposit. (See Treas. Dept. Cir., Feb. 28, 1915.)

9070. Whenever a deposit is made by a paymaster to the credit of the United States the General Accounting Office should be advised by letter, via The

Paymaster, Marine Corps. Such letters should embrace a specific statement giving the source from which received, purpose of the deposit, appropriation or fund to be credited, and certificate of deposit number. If to remove items from statement of differences, the items should be enumerated; if from receipt of sale of Government property, it should be stated whether from miscellaneous material, ordnance material, clothing, and small stores, or otherwise.

9071. Disbursing officers are not authorized to transfer funds standing to their credit with one depository to their credit with another depository; such transfers will be made by the Secretary of the Treasury upon the request of the head of the department or establishment under which the particular officer is serving. (Treas. Dept. Cir. No. 195, Jan. 24, 1921.)

9072. Refundment is authorized of an amount not due or to become due to the United States which has been erroneously covered into the Treasury. (20 Comp., 490, Jan. 14, 1914.)

9073. Whenever any disbursing officer of the United States shall cease to act in that capacity he shall at once inform the Secretary of the Treasury, via The Paymaster, Marine Corps, whether he has any public funds to his credit, and, if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom. (See Treas. Dept. Cir. No. 195, Jan. 24, 1921, R. 1765(4).)

9074. All disbursing clerks and agents of the executive departments, independent offices, and commissions, and offices under any part of the executive departments located in the District of Columbia who obtain cash for the purpose of paying the proper persons or employees in cash to avoid carrying unnecessary balances of cash are directed to deposit not later than at the expiration of 30 days from and after the period during which the services were rendered, with the Treasurer of the United States, to their official credit, subject to check, any and all balances of cash drawn to meet pay rolls and remaining in their hands, and thereafter to make payments appropriate to be made by check and not in cash. (Treas. Dept. Cir. No. 195, Jan. 24, 1921.)

RECEIPTS.

9100. "The giving or taking of a receipt for public money in blank or in advance of actual payment or the signing of a check for public money in blank is prohibited." (A. R. 637, 1913.)

9101. No payment to a public creditor shall be evidenced by a receipt except when receipt is required either by law or contract unless such payment is made in cash—i. e., currency. Therefore no receipt for a payment made by a disbursing officer's check shall be required or taken. In no case shall receipt for a payment be taken in duplicate, etc., but by a single receipt only. (R. 1742 (1).)

9102. In all cases where receipts are taken the exchange of currency and the receipt therefor shall be simultaneous. Practices requiring receipt in advance of actual payment are prohibited. (R. 1742 (2).)

9103. All payments in cash—i. e., currency—to enlisted men and marines shall be receipted for upon pay rolls or individual receipts on the prescribed form, filled out in ink, signed by the man to whom payment is made, and bearing an officer's signature as witness to the genuineness of that of the man. * * * (R. 1785–1.)

9104. No receipt shall be required or taken for payments made by check, on account of pay, but a description of each check so issued shall be entered in the proper account on the roll. (R. 1785–2.)

9105. In no case shall money be paid to any other than the person against whose account the same is charged. (R. 1785–3.)

RECORDS.

9200. Disbursing officers returning from expeditionary duty to the east coast of the United States after leaving the expeditionary office will ship their retained records, neatly packed and labeled, to the Paymaster, Headquarters United States Marine Corps, Washington, D. C. Upon return to the west coast the records will be shipped to the assistant paymaster, San Francisco, Calif.

RECRUITING.

9300. The regulations for the recruiting service of the Army shall be applied to the recruiting service of the Marine Corps as far as practicable. (R. 579 (1).)

9301. "The Secretary of War is authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruiting stations, and while performing such duty one member of each party shall have the rank, pay, and allowances of sergeant and one the rank, pay, and allowances of corporal of the arm of service to which they respectively belong." (Act Feb. 2, 1901, 31 Stat., 756.)

9302. "That one of the enlisted men at each recruiting station who has been detached for duty at such station under the provisions of the act of Congress approved February 2, 1901, may, in the discretion of the Secretary of War, have the rank, pay, and allowances of a first sergeant of infantry." (Army act July 9, 1918.)

9303. "The following rules will govern the appointment of sergeants and corporals: The officer in charge of each recruiting division, having first satisfied himself of the men's fitness for the position, will announce in orders, and will muster from the date of such announcements, sergeants and corporals. Such orders will be entered in the records of the recruiting division and a copy of each order will be forwarded to the adjutant and inspector at Headquarters, Marine Corps, and to the paymaster carrying the accounts of the division * * *." (Par. 518, Recruiting Instructions, Marine Corps, 1921.)

9304. "* * * The officer in charge of a recruiting division will in every case announce in orders the date of the termination of an appointment as sergeant or corporal, and furnish copies of each order as indicated in the preceding paragraph." (Par. 519, Recruiting Instructions, Marine Corps, 1921.)

9305. "All assignments of enlisted men to the recruiting service will be as privates, the question of their promotion to sergeants and corporals being dependent upon their demonstration of their fitness for such appointments." (Par. 520, Recruiting Instructions, Marine Corps, 1921.)

9306. Officers in charge of divisions will render the pay vouchers and muster rolls for their respective divisions. They will be furnished by the officers in charge of districts with all data necessary for this purpose. (Par. 716, Recruiting Instructions, Marine Corps, 1921.)

9307. For complements of noncommissioned officers for recruiting duty see paragraph 108, Recruiting Instructions, Marine Corps, 1921.

9308. Enlisted men of the Marine Corps on recruiting duty may have the rank and receive the pay and allowances of first sergeants, sergeants, and corporals of the Infantry of the Army in the same manner and under the same conditions that enlisted men of the Army receive the same by virtue of the act of Congress approved February 2, 1901 (31 Stat., 756), as amended by act of July 9, 1918. (See 13 Comp., 542, Feb. 13, 1907.)

9309. In the preparation of Form N. M. C. 731 (pay and commuted allowances voucher, enlisted men, detached service) there should be entered in the space opposite "Stationed at" the name and location of the station or stations at which the man has actually performed duty during the month, i. e., the stations for which he receives his rank and pay.

9310. Sergeants and corporals of the recruiting service will be entered on the vouchers as of those grades, and entry will be made under "Remarks" showing the nature of the appointments, by whom made, its date, and the station for which appointment is made, e. g., "Appointed corporal (RW) 10/23/16, Order No. 404, by John Doe, Capt., Marine Corps, Retd., for duty at R. S., 202 So. State St., Chicago, Ill."

9311. Where men serve at more than one station during the month, the remarks on N. M. C. 731 will be briefly stated, e. g.:

"200 So. State St., Chicago, Ill. 1 to 5;

"Peoria, Ill., 6 to 14;

"Springfield, Ill., 15 to 30, warrant cont. in force."

9312. Remarks on vouchers, such as "served at R. O." and the entry of the street number and name of the street in cases where there is *only one office in the town* are not required. However, in cases where there is *more than one office* in the town it is absolutely essential that the *street name and number* of each office be shown.

9313. In cases of privates or noncommissioned officers (P. W.) on recruiting duty the "Remarks" on N. M. C. 731 need not show at which stations such men served.

9314. On the transcript, under "Remarks," in addition to the usual data, there will be entered the name and location of each station as above indicated and the period of duty at each, as shown under "Remarks" on the voucher.

9315. Recruiting officers upon receipt of pay checks will pay the men in person. Immediately after payment has been made the recruiting officer will indorse the check letter of transmittal (N. M. C. 329), showing date on which checks have been delivered, and return same to the paymaster.

9316. Pay checks for enlisted men on recruiting duty, where a commissioned officer is not stationed, will be mailed to the men direct by the paymaster concerned. At places where a recruiting officer is on duty checks for payment of such men will be mailed to that officer for delivery to the men concerned.

9317. At the end of each month paymasters will inclose in the envelope containing pay checks form postal cards to be used by the men in acknowledging receipt of checks to the paymaster and the officer in charge of the recruiting division. No receipt for check will be prepared at the middle of the month, as the postal card receipt is for both the midmonthly and end of month payment.

9318. Enlisted men on recruiting duty at the recruiting bureau will be paid, on N. M. C. 731, when properly certified by the commanding officer, or officer in charge, commutation of quarters, rations, and heat and light, for one room, at prescribed rates, in lieu of board and lodging at Government expense. They will also be paid semimonthly, if any so desire, the midmonthly payment being made on N. M. C. 732. As each voucher in these cases is to be signed by the officer in charge before transmission to the paymaster at the close of the month, Form N. M. C. 733 is not required.

9319. The place of duty of men whose staff returns have been transmitted to headquarters for discharge will not be changed except in case of emergency, and immediate report of such emergency will be made by telegraph to the Major General Commandant.

9320. Upon the reporting for duty of a noncommissioned officer who holds a permanent warrant the recruiting officer will immediately forward the warrant of such noncommissioned officer to the major general commandant for reduction to the rank of private, giving date the man reported for duty, and if subsequently appointed a noncommissioned officer (recruiting warrant), he will be entitled to pay of such rank only from date of appointment regardless of former rank.

9321. Noncommissioned officers on recruiting duty who are transferred to a barracks or post for duty will be reduced to the rank of private on the day the transfer becomes effective.

9322. "Under the provision in the act of March 2, 1901, authorizing the Secretary of War to determine what shall constitute travel and duty without troops, the subsequent determination by the Secretary of War that recruiting officers at city stations are to be regarded as on duty without troops fixes the duty status of such from the date of the act." (8 Comp., 268, Oct. 31, 1901.)

9323. "The act of February 2, 1901, does not increase the number of sergeants and corporals in the Army, nor does the temporary giving to privates the rank, pay, and allowances of sergeants or corporals because of their performance of the special duty contemplated by said act change their status as privates." (13 Comp., 542, Feb. 13, 1907.)

9324. Privates of the Marine Corps holding recruiting warrants as sergeants or corporals are entitled to the full pay of sergeants or corporals as respectively designated in their warrants during absence from duty on account of sickness, leave, or furlough, not due to disease contracted through intemperate use of drugs or alcoholic liquors or other misconduct. (Bu. Memo. 164, p. 3402; Comp. Dec. Oct. 30, 1914.)

9325. "An enlisted man of the Marine Corps on recruiting duty and therefore eligible to an acting appointment as a noncommissioned officer under the act of February 2, 1901, is not entitled to additional pay as such until he is so designated, even though he performs the duty for some time prior to his designation." (Bu. Memo. 169, p. 3550; Comp. Dec., Mar. 22, 1915.)

9326. The pay of an enlisted man of the Marine Corps appointed a noncommissioned officer at a recruiting station will be paid as such from the date he is appointed and performs the duty as such noncommissioned officer.

REFUNDS AND RETURN OF PAY ROLL.

9400. Where refunds are made by an officer on account of (1) nonpayment of enlisted man, (2) collections on discharge, (3) cash received from sales, (4) furlough in lieu of discharge by purchase, (5) from enlisted men for deposit, or from any other source where the regulations provide that the same be turned over to the paymaster's department, the funds received will be disposed as follows:

(*a*) In the first and second cases by check drawn to the order of the paymaster making the settlement on pay roll or discharge or by deposit to the official credit of such officer in the nearest Government depository where he has a running account.

(*b*) In all other cases by check to the order of the paymaster who carries the accounts of the command, or by deposit to the official credit of such officer, the same as is described in paragraph (*a*). In all cases where such collections are deposited to the credit of the paymaster concerned the Treasury receipt for such deposit will be obtained and immediately forwarded to the paymaster concerned.

(*c*) As the brigadier general paymaster at headquarters does not keep an open disbursing account checks and deposits will not be made in his favor, but in favor of the disbursing assistant paymaster on duty in his office.

9401. Should a marine die or desert in the interval between signing the pay rolls and the receipt of the money at the post from the paymaster, the check will be immediately returned by registered mail or the cash deposited in the nearest Government depository to the credit of the paymaster making the settlement, and the certificate of deposit forward at once to that officer. When the latter course is impracticable, a check for the total cash refund may be transmitted by registered mail, or the amount in cash transmitted by express, as may be most convenient and expeditious. Notation of the fact of nonpayment will be made on the receipted copy of the pay roll and verified by the witnessing officer before affixing his signature at the foot thereof, similar notation being made at the same time on the retained memorandum roll of the command. When a paymaster has had money returned to him in such cases he will make the proper notation on his memorandum copy of the roll. The same course will be pursued should a marine decline to receive his pay, or if for any reason it should be impracticable to deliver it to him in person.

9402. Form N. M. C. 429 will be used in returning the signed roll of a command after a payment by the commanding officer thereof. In this form particu-

lar attention is invited to the character of the first indorsement on the reverse side. This should be carefully filled out and compared with the pay roll before return to the paymaster in order to insure that the names of all men shown "Not paid" on the roll appear thereon.

9403. Where funds are left at a post for delivery to absentees the signature of the witnessing officer will not be entered in the pay roll until after disposal of such funds.

9404. Under no ordinary circumstances is the completed payment of a command to be delayed beyond the period of three days, and if payment is delayed beyond that time a full report giving in detail such extraordinary circumstances must be submitted without delay to the paymaster concerned.

9405. "The proceeds of the refund by enlisted men when discharge is purchased are required to be turned into the Treasury as "Miscellaneous receipts." (Bu. Memo., 77, p. 403, and 14 Comp., 9, July 11, 1907.) The proceeds of refund by enlisted men when granted furlough in lieu of discharge by purchase will be deposited to the official credit of the paymaster in the same manner as other collections.

REPORTS.

9500. The Paymaster, Marine Corps, to the Major General Commandant:

Annual report, in writing, relative to the condition and requirements of his department, together with such recommendations as he may deem appropriate. (R. 571–6.)

9501. The following reports will be made by officers and special disbursing agents of the paymaster's department to or through the Paymaster, Marine Corps:

ANNUALLY.

(*a*) Report covering receipts and expenditures during fiscal year, unexpended balance on June 30, deposits made in cash or by checkage on rolls, deposits and interest repaid, organizations and detachments paid, including method of payment, suggestions, and recommendations.

QUARTERLY.

(*b*) Report of pay-roll clerks, showing what rolls prepared, number of accounts, etc., and degree of proficiency in the preparation of pay rolls.

MONTHLY.

(*c*) Report of payment of pay rolls will be made by letter by regularly established offices in the United States only. These will show only a list of the rolls paid with the date of payment in person by the paymaster, or the date of transmission of check or funds in settlement in cases where payments are not made in person by the paymaster.

(*d*) Men transferred during the month receiving more than the minimum pay of their grades and who have balances due or overpaid from last account. (Form N. M. C. 662, in duplicate.)

(*e*) Repayment of deposits and accrued interest. (Form N. M. C. 438, in duplicate.)

(*f*) To the Bureau of Navigation:

Report showing number of enlisted men U. S. Navy at each station according to class who are being paid a subsistence allowance, viz:

From: _____

To: The Bureau of Navigation.

Via: The Paymaster, U. S. Marine Corps.

Subject: Subsistence allowance, Navy enlisted personnel.

Reference: (*a*) Par. 9330, Instructions enlisted personnel, Bureau Navigation.

(*b*) P. M. to all A. P. M.'s, S. D. A.'s, and A. P. M.'s deputies, No. 4341, April 21, 1921.

1. In accordance with references (*a*) and (*b*), the following report is submitted covering the month of _____ (show each station or post and the number under each class separately).

(*g*) To the quartermaster, United States Marine Corps:

Monthly report on Form N. M. C. 836 P. M. of expenditures made by the Paymaster's Department, Marine Corps, chargeable to "Maintenance, Quartermaster's Department, Marine Corps."

SEMIMONTHLY.

(*h*) Report on the 15th and last day of each month of all changes in personnel (commissioned, warrant, and civil). This report will be made whether or not there are any changes.

(*i*) All of the reports above mentioned should be submitted to the Paymaster, Marine Corps, as early as practicable after the period covered by the report.

(*j*) When two or more copies of the same report are forwarded separately to different offices or officers, a notation will be made on each copy that it is a copy, and of the disposition of the others for the information and guidance of such office or officer.

REQUEST FOR CREDIT OR CHECKAGE.

9600. "Requests for checkage or credit in the accounts of enlisted men of the Marine Corps * * * to cover differences in pay or allowances (short credited or overpaid) which the pay officer himself discovers on current rolls submitted or settled by him, or which come to his attention through the administrative analysis of the marine pay roll, or through the auditor's statement of differences upon settlement of the account, should be made out and signed by the pay officer. * * *" (Bu. Memo. 145, p. 2466.)

9601. When a paymaster has occasion to check the account of an officer or enlisted man whose accounts are no longer borne on his rolls (Form N. M. C. 301), "Request for credit or checkage" will be prepared and forwarded in duplicate to the disbursing officer carrying the officer's or man's account. This form should be prepared only by a disbursing officer of the Marine Corps.

9602. Marine officers, except those of the Paymaster's Department, have no authority to issue such requests either ashore or afloat.

9603. Upon the receipt at a post of a request for checkage, record of the same should be made in such form as to insure entry on the current pay roll. When such requests are received direct from a naval pay officer similar record should be made and both copies promptly sent to the disbursing officer having the accounts.

9604. Requests for credit or checkage will not be held at the post until the roll has been prepared and submitted, but will be noted immediately on the card of the man and returned to the disbursing officer having the account, bearing an indorsement to the effect that checkage will be made on the next pay roll submitted.

9605. In event a request for checkage or credit is received after the man has been transferred, the same will be forwarded immediately to the proper paymaster.

9606. "It is the duty of the pay officer, and not the marine officer, to certify to the accomplishment of such requests, such certification to be made after proper entries have actually been made on rolls submitted to him for settlement." (Bu. Memo. 138, p. 2252.)

9607. In the event of a man's transfer after the return by the post of a request to check his account, but before the checkage is actually made, the man's commanding officer will enter in the service record book under the heading "Other checkages pending" the date of the man's transfer, the nature

of the checkage, the amount, and the name, title, and station of the officer requesting the checkage.

9608. The name of the pay officer requesting the credit or checkage should be entered on voucher, pay roll, or transcript opposite (over in the case of transcript) the amount, and under "Remarks" the source, date, and reason for credit or checkage.

9609. No voucher is required to accompany the pay roll to support checkages for loss of or damage to Government property, or for overdrawn clothing, except when requests for such checkage come from the General Accounting Office, another pay officer, or administrative officers other than those attached to the command. Checkages for quartermaster's stores noted for checkage in the service record book require no letter of request to accompany and support them, in so far as the pay roll is concerned.

9610. The method of handling cash advanced by supply officers of the Navy to enlisted men to cover subsistence and transfer from one station to another, is as follows: Ordinary request for checkage, in duplicate, covering the amount advanced for subsistence and transfer is forwarded by the supply officer making the advance to the supply officer on whose accounts the man is taken up for pay. Checkage is accomplished in the usual manner. The account of the man is then credited with the amount of expenditures made from the funds advanced, as evidenced by receipts submitted by the man. The receipts are retained by the supply officer making the credit and filed with his account to support said credit. Thus a man is advanced $5, which is checked against his account. He furnishes receipts for $4.50 and his account is credited that amount. The officer who makes the advance has the accomplished request for checkage to support said advance. The officer making the credit has the receipts to cover the credit. This avoids the necessity of keeping track of refunds and sending receipts to the officer making the advance. (See Bu. Memos. 215, 220, and 221, pp. 4750, 4894, and 4910, respectively; also, End. P. M. Marine Corps, Oct. 29, 1919, No. 323.)

REQUISITION FOR FUNDS.

9700. Requisition for funds necessary for disbursements during the following month should be prepared not later than the tenth of each month. Requisition for funds should include, over and above actual necessities, a sufficient balance to avoid a shortage.

9701. Officers are strictly enjoined to limit their requisitions on the department to such amounts as are absolutely necessary, and shall state on the face thereof the necessity for any unusually large amounts. (R. 1775.)

9702. Requisition for funds should be prepared on Form N. M. C. 320 and forwarded to the Secretary of the Navy, via The Paymaster, U. S. M. C. (See R. 1769 (1).)

9703. "Paymasters on duty in the field and on foreign stations may procure cash for current disbursements by check in exchange for cash (i. e., U. S. currency) when practicable. When this is not practicable, funds may be procured by transfer, upon approval by the senior officer present, from the supply officer of a fleet, ship, or station in the immediate vicinity, or, when neither of the above methods are feasible, by the sale of a bill of exchange. Otherwise, a telegraphic or cable request to The Paymaster, Marine Corps, to ship the funds via the first available conveyance will be necessary. In such event the request should give the denominations in which it is desired the funds be furnished."

9704. All funds for disbursement by disbursing officers of the Marine Corps are obtained under "General account of advances," as authorized by the act of June 19, 1878 (20 Stat., 167). (See R. 1770.)

9705. "Navy and Marine Corps disbursing officers may secure funds from the Isthmian Canal Commission in exchange for their checks on the Treasurer of the United States at par." (Bu. Memo. 153, p. 2865.)

9706. In the preparation of Form N. M. C. 320, "Requisition for funds," disbursing officers will typewrite their names out in full immediately below their signatures, and state their symbol number. Example: Charles Edward Jones (not C. E. Jones), Symbol number 52396." See Bu. Memo. 217, p. 4815.)

RESIGNATION, OFFICERS.

9800. Officers dismissed or resigning (except when on leave of absence) shall be paid including the date they receive official notice of dismissal or acceptance of resignation unless another date is specified as the one from which it shall take effect. The proper pay officer shall be notified, by the officer under whom the dismissed or resigning officer is serving, of such final date. (See R. 1797.)

9801. An officer whose resignation is accepted while he is on leave of absence will receive pay to include the date of acceptance; if accepted while he is on duty, he will receive pay to include the date he receives notice of its acceptance, or if sooner relieved from duty, to include the date of relief. An officer whose resignation takes effect at a future date is entitled to pay to include that date. (A. R. 1263, 1913.)

9802. Any commissioned officer of the Navy or Marine Corps who, having tendered his resignation, quits his post or proper duties without leave, and with intent to remain permanently absent therefrom, prior to due notice of the acceptance of such resignation, shall be deemed and punished as a deserter. (R. 10.)

9803. Before finally settling the accounts of an officer on his resignation, dismissal, or discharge, from the service, the Paymaster should ascertain from the proper staff department and from the General Accounting Office, as to whether there are any outstanding liabilities against the officer, for which settlement has not been made; such as charges for Government property, post exchange indebtedness, mess bills, any unchecked suspension or disallowances by the General Accounting Office, overpayments noted in his account in the Paymaster's administrative analysis, or other items for which the officer may legally be held responsible by the Government. In most such cases final settlement would be expedited by a transfer of the account to the Paymaster, Marine Corps, at Headquarters. (See par. 10094 for officers wholly retired from the service.)

RETIRED ENLISTED MEN.

(See also "Retired enlisted men—Active duty.")

9900. When an enlisted man shall have served 30 years either in the Army Navy, or Marine Corps, or in all, he shall, upon making application to the President, be placed upon the retired list, with 75 per cent of the pay and allowances he may then be in receipt of, and that said allowances shall be as follows: $9.50 per month in lieu of rations and clothing and $6.25 per month in lieu of quarters, fuel, and light: *Provided*, That in computing the necessary 30 years' time all service in the Army, Navy, and Marine Corps shall be credited. (Act Mar. 2, 1907, 34 Stat., 1217.)

9901. Enlisted men of the Marine Corps are entitled to retirement under the laws and regulations provided for the Army.

9902. War service with the Army in the field or in the Navy or Marine Corps in active service, either as a Volunteer or Regular, during War of Rebellion, shall be computed as double time in computing time for retirement. (Act Sept. 30, 1890, 26 Stat., 504.)

9903. Enlisted men who served as commissioned officers, United States Volunteers, organized in 1898 and 1899, or in the Porto Rico Regiment or Philippine Scouts on or before March 2, 1903, shall have such service counted as if it had been rendered as enlisted men, when computing service for retirement. (Act Mar. 2, 1903, 32 Stat., 934.)

9904. Hereafter, in computing length of service for retirement, credit shall be given the soldier for double the time of his actual service in Porto Rico, Cuba, or in the Philippine Islands. (Act May 26, 1900, 31 Stat., 209.)

9905. Hereafter, in computing the length of service for retirement, credit shall be given soldiers for double the time of their actual service in China, the same as is now given in Porto Rico, Cuba, and the Philippine Islands. (Act Mar. 2, 1903, 32 Stat., 933.)

9906. Hereafter, in computing the length of service for retirement, credit shall be given soldiers for double the time of their actual service in China, Cuba, the Philippine Islands, the island of Guam, Alaska, and Panama, but double credit shall not be given for service hereafter rendered in Porto Rico or the Territory of Hawaii. (Act Apr. 23, 1904, 33 Stat., 264.)

9907. For pay of the enlisted men of the Army on the retired list, * * *: *Provided*, That in computing length of service for retirement credit for double time for foreign service shall not be given to those who hereafter enlist: *And*

provided further, That nothing in this provision shall be so construed as to forfeit credit for double time already accrued. (Act Aug. 24, 1912, 37 Stat., 575.)

9908. * * * *Provided further*, That the increases provided in this act shall not enter into the computation of the retired pay of * * * enlisted men who may be retired prior to July 1, 1922: * * * That nothing contained in this act shall operate to reduce the pay and allowances of any * * * enlisted man on the * * * retired list. (Act of May 18, 1920.)

9909. * * * *Provided*, That nothing in this section shall operate to reduce the pay which any enlisted man is now receiving during his current enlistment and while he holds his present grade, nor to change the present rate of pay of any enlisted man now on the retired list. (Army reorganization act. June 4, 1920, 41 Stat., 761.)

9910. Upon receipt of the order for retirement the marine's immediate commanding officer will close the pay account (on Form N. M. C. 90), to include the date of retirement, and forward the same, together with statement of clothing account (N. M. C. 146), to the paymaster carrying the accounts of the man concerned.

9911. The descriptive list of a retired enlisted man will be prepared by the commanding officer at the post where the man is retired. It will contain the signature of the retired enlisted man, duly witnessed, and his address for the next 30 days. After retirement has been effected the descriptive list will be forwarded to the Paymaster, Marine Corps, Washington, D. C. The descriptive list will contain the rate of pay (base pay plus longevity pay) and other permanent additions (good-conduct medals and bars). Allowances will not be shown, as they are the same for all.

9912. The accounts of all retired enilsted men are carried by the Paymaster, Marine Corps, Washington, D. C., when not on active duty, and they should keep that officer informed of their addresses at all times in order to insure prompt payments when due.

9913. Retired enlisted men should report all changes of address to the paymaster concerned in sufficient time to enable the latter to correct his records before checks are prepared for the month during which the change of address is made.

9914. The paymaster will forward checks in payment of retired enlisted men *by registered mail* to the last-reported address of the men concerned.

9915. The sum of 20 cents per month will be deducted from the pay of retired enlisted men for the naval hospital fund.

9916. The accounts of all retired enlisted men not on active duty will be transcripted in one sum as per abstract, permanent additions, such as good-conduct medals, etc., being included in the rate of pay. The total amount expended should be included in the "total expenditures" on the abstract of

expenditures and account current. (See instructions Paymaster, Marine Corps, Jan. 10, 1917.)

9917. The value of one Navy ration per day will be deducted from the pay of retired enlisted men for subsistence in a naval hospital. Ration notices of admission and discharge, as furnished by the medical officer in command of the hospital, should be filed, the former with the account in which the initial checkage appears and the latter with the account in which final checkage is made to support such checkages. Checkages for hospital subsistence begin with the day after admission and include the day of discharge. (Bu. Memo. 153. p. 2863.)

9918. Upon official notification of the death of a retired enlisted man the paymaster will close his accounts (on Form N. M. C. 43), to include date of death, and forward the same to the General Accounting Office. The descriptive list will be forwarded to the adjutant and inspector, Marine Corps.

9919. Retired enlisted men are a part of the Marine Corps within the meaning of section 4843, Revised Statutes, which provides for the admission to the "Government Hospital for the Insane" of insane persons belonging to the Marine Corps.

9920. "The retired pay of enlisted men who are inmates of a naval home is not subject to the disposition provided by the act of March 3, 1883 (22 Stat., 564), for the pensions of beneficiaries of the inmates of the Soldiers' Home." (Bu. Memo. 166, p. 3473; Comp. Dec., Dec. 28, 1914.)

9921. "The rettired pay and allowances of an enlisted man of the Navy or Marine Corps is not a *pension* within the meaning of that term as used in section 4813, Revised Statutes, as amended by the act of March 3, 1899, and further amended by the act of June 30, 1914. The retired pay of enlisted men of the Navy or Marine Corps who are beneficiaries of the Naval Home is not subject to the provisions of section 4813, Revised Statutes, amended, *supra*." (Bu. Memo., 166, p. 3473; Comp. Dec., Dec. 28, 1914.)

9922. "Beneficiaries of the Naval Home do not lose their status as such while under treatment at any naval hospital." (22 Comp., 466, Mar. 17, 1916.)

9923. Beneficiaries of the Naval Home, while under treatment in a naval hospital, are subject to the checkage of the value of one Navy ration per diem for hospital subsistence, as in the case of retired men who are not beneficiaries of the Naval Home.

9924. The right to receive retired pay and allowances while an inmate of the Naval Home is dependent upon whether or not an agreement between the retired man and the Secretary of the Navy is in force, by which the beneficiary waives the right to pay and allowances while an inmate of the home.

9925. The Secretary of the Navy, in his letter of March 9, 1916, advised the accounting officers of the Treasury that instructions had been issued to cancel any agreements theretofore made with the retired enlisted men who had been admitted to the Naval Home. Since the cancellation of said agreements the

retired men who are inmates of the home are entitled to their retired pay. (23 Comp., 28, July 19, 1916.)

9926. Retired enlisted men who are beneficiaries of the Naval Home do not forfeit their retired pay and allowances while inmates of the home. (23 Comp., 28, July 19, 1916.)

9927. For purposes of discipline the governor of the Naval Home shall have control over the pay and allowances of retired enlisted men of the Navy and Marine Corps. (Par. 152a, U. S. N. Home Reg., 1916.)

9928. Retired pay and allowances will not be paid inmates of the Naval Home without the approval of the governor, or in the absence of notification from the governor as to whether or not they have been subsisted in the naval hospital during the period in question, or for any part thereof.

9929. "The accounting officers of the Treasury have no jurisdiction over the question as to whether retired enlisted men of the Navy shall receive, in addition to their retired pay, subsistence and clothing in the Naval Home at public expense and pay for services rendered therein while being so subsisted and clothed, since the question relates to property accounting." (23 Comp., 28, July 19, 1916.)

9930. "The act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee, became effective from and after its approval by the President, and has no retroactive effect." (22 Comp., 640, June 3, 1916.)

9931. "Pay of retired enlisted men of the Army is not salary within the meaning of the act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee." (22 Comp., 640, June 3, 1916.)

9932. "The act of May 10, 1916, prohibiting payment of more than one salary to an officer or employee when the combined salaries amount to more than $2,000 per year, does not prohibit the payment to such officer or employee of an annual salary in excess of said amount attached to any one of the positions held by him." (22 Comp., 640, June 3, 1916.)

9933. "The provision contained in the act of May 10, 1916, that unless specially authorized by law no appropriation shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of $2,000 per annum, is not applicable to retired enlisted men of the Army, their retired pay not being considered as 'salary' within the meaning of the act, and pensioners of the Civil and Spanish-American Wars, whose compensation is a gratuity and likewise not considered a salary." (Bu. Memo. 184, p. 3981; Comp. Dec., June 3, 1916.)

9934. Enlisted men are not entitled to travel allowances on retirement, as they are not discharged but simply transferred from the active list to the retired list. They are entitled to transportation in kind to their homes. (Vol. 3, Digest 2d Comp., 874, Aug. 9, 1888.)

9935. Retired enlisted men are not entitled to the 20 per cent increase of pay given to enlisted men in time of war; nor to any additional increase for length of service, as they do not "remain continuously in the Army" within the intent of Revised Statutes, 1284. (39 Ct. Claims, 178, Jan. 18, 1904. See also 6 Comp., 182, Sept. 2, 1899; 8 Comp., 706, Apr. 11, 1902.)

9936. "Under the provision in the act of February 14, 1885, that an enlisted man of the Army who has been retired shall receive 75 per cent 'of the pay and allowances of the rank upon which he was retired,' a retired soldier is not entitled to the increased pay for length of service provided for by section 1284, Revised Statutes, for service rendered after his retirement." (8 Comp., 704, Apr. 11, 1902.)

9937. A retired enlisted man, an inmate of the Government Hospital for the Insane, is not subject to deduction from his retired pay or allowances because of subsistence furnished him while such inmate. (11 Comp., 367, Jan. 19, 1905.)

9938. No deductions should be made from the monthly allowance of $9.50 received by retired enlisted men of the Marine Corps, under the act of March 16, 1896, "in lieu of allowances of subsistence and clothing" on account of the subsistence which they necessarily received while inmates of the Government Hospital for the Insane. (11 Comp., 367, Jan. 19, 1905.)

9939. All enlisted men on the retired list after March 2, 1907, whether placed there before or after the passage of said act, are entitled to the allowances provided by it (viz, $15.75 per month) and no other. (13 Comp., 770, May 7, 1907.)

9940. "In computing 75 per cent of the pay that enlisted men may, when placed on the retired list 'then be in receipt of' certain amounts in addition to their pay for special ratings such as expert riflemen, sharpshooters, marksmen, casemate electricians, observers, plotters, planters, loaders, gun commanders, gun pointers, gunners, the 20 per cent increase for foreign service, and the extra duty pay should not be included." (13 Comp., 769, May 7, 1907.)

9941. The act of March 2, 1907, is not retroactive and men retired prior to that date are not entitled to quarters, fuel, and light in kind, nor to commutation therefor, until the date of the approval of the act. (14 Comp., 196, Oct. 8, 1907.)

9942. Enlisted men retired prior to the passage of the act of May 11, 1908, are entitled to three-fourths of the pay of the rank upon which they were retired, and when the pay of such rank was changed it changed their pay accordingly. Their time of service on the active list prior to their retirement should be counted in the same manner as is provided in said act for counting the past services of men on the active list at the time of the passage of said act. (14 Comp., 914, June 26, 1908.)

9943. "The act of May 11, 1908, changed the rate of pay of retired enlisted ment of the Army who were retired prior to its passage, and their continuous service on the active list for increased pay should be computed in the same

manner as is provided by said act for computing the past service of men on the active list at the time of its passage." (14 Comp., 914, June 26, 1908.)

9944. "An enlisted man on the retired list of the Army is not entitled to pay and allowances as such while serving as an enlisted man in a volunteer organization." (16 Comp., 87, Aug. 9, 1909.)

9945. A retired enlisted man serving either as an officer or enlisted man of volunteers is not entitled to receive both compensations. (16 Comp., 87, Aug. 9, 1909.)

9946. "Officers and enlisted men of the Army on the retired list drawing retired pay and allowances, who are members of the Organized Militia of a State, Territory, or the District of Columbia, are not entitled to be paid from the funds allotted to a State, Territory, or the District of Columbia under section 1661, Revised Statutes, for participation in camps, maneuvers, etc. Enlisted men of the Army on the retired list drawing retired pay and allowances who are members of the Organized Militia of a State, Territory, or the District of Columbia are not entitled to have issued to them clothing purchased for such purpose on account of their service in the Organized Militia." (120 Comp., 49, July 30, 1913.)

9947. "By virtue of the act of March 2, 1907, a first-class musician, United States Marine Band, who was on the retired list on the date of passage of the naval appropriation act of August 20, 1916, is entitled after that date to three-fourths of the pay provided in the act last mentioned for first-class musicians on the active last." (23 Comp., 239, Oct. 7, 1916.)

9948. A retired enlisted man of the Army who enlisted as a member of the National Guard after the date of his retirement in the Regular Army, and who is subsequently mustered into the service of the United States with the organization of which he is a member, is entitled to the active duty pay of a soldier of the rating held by him, together with the additional pay authorized for continuous service to which he was entitled at the date of his retirement. He is not entitled to receive the retired pay, which remains in abeyance during his continuance on the active list in the Army of the United States. (23 Comp., 444, Feb. 9, 1917.

9949. A retired enlisted man of the Regular Army commissioned as an officer of the National Guard and detailed as a property and disbursing officer thereof may not lawfully be paid the pay provided by section 67 of the act of June 3, 1916, for such a property and disbursing officer, and the National Guard pay provided by section 109 of that act, in addition to his pay as a retired enlisted man of the Regular Army. (23 Comp., 649, May 21, 1917.)

9950. Retired enlisted men of the Navy called to active duty under the act of July 1, 1918 (40 Stat., 719), and relieved therefrom on or subsequent to July 11, 1919, are entitled to credit for the increase of pay authorized by the act of July 11, 1919 (41 Stat., 140), in computing their pay on the retired list. (26 Comp., 478, Dec. 9, 1919.)

9951. (*a*) The act of July 11, 1919 (41 Stat., 110), permanently increasing the rates of pay of enlisted men of the Army on the active list, also operates to increase the pay of enlisted men who, under the provisions of the acts of February 14, 1885 (23 Stat., 305), and March 2, 1907 (34 Stat., 1217), were placed on the retired list prior to, or on, or after July 11, 1919, to be effective from July 11, 1919, in case of retirement on or prior to that date.

(*b*) Enlisted men of the Army on the retired list in a grade no longer existent on the active list are entitled, on and after July 11, 1919, to have their retired pay computed on the basis of the increased rates of pay for active service authorized by the act of July 11, 1919, 41 Stat., 110, for all enlisted men of the Army, as though such grade was still authorized on the active list.

(*c*) Enlisted men of the Army retired while holding a provisional grade are entitled, on and after July 11, 1919, to have their retired pay based on the pay of such provisional grade as increased by the act of July 11, 1919, making permanent the war rates of pay of enlisted men of the Army. (26 Comp., 831, Apr. 15, 1920.)

9952. The increases in pay authorized for * * * enlisted men of the Army by the act of May 18, 1920 (41 Stat., 601), are not to enter into computation of retired pay of * * * enlisted men who have been retired or who may be retired prior to July 1, 1922. (26 Comp., 956, May 27. 1920.)

9953. Extra pay attaching to the rating of specialist which may be granted to enlisted men of the Army of the sixth and seventh grades under authority of the act of June 4, 1920 (41 Stat., 761), is not to be included in computing retired pay. (27 Comp., 207, Aug. 26, 1920.)

9954. The retired pay of an enlisted man of the Army who is retired subsequent to July 1, 1920, is 75 per centum of the pay of his grade and length of service as prescribed by the act of June 4, 1920 (41 Stat., 761), regardless of the fact that up to date of his retirement he may have been paid at a greater rate than that prescribed by the act of June 4, 1920, under the saving clause in the same act. (27 Comp., 422, Nov. 8, 1920.)

9955. Enlisted men of the Navy who were not on active duty during the period from July 11, 1919, to June 30, 1920, inclusive, are not entitled to credit for the war service increase of pay authorized by the act of July 11, 1919 (41 Stat., 140), in computing their pay on the retired list. (27 Comp., 48, Nov. 20, 1920.)

9956. Simultaneously with the acquirement to the right to war-risk compensation for disability, retired enlisted men of the Coast Guard must renounce their status on the retired list and thus abandon all right to retired pay in order to be entitled to receive the war-risk compensation, and once they have elected to receive the compensation by renouncing status as enlisted men on the retired list, they can not, under existing law, thereafter revert to the retired list. (27 Comp., 606, Jan. 12, 1921.)

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9957. Provisions of the act of June 4, 1920 (41 Stat., 786), that retired enlisted men of the Army who served honorably as commissioned officers of the United States Army at some time between April 6, 1917, and November 11, 1918, shall be entitled to the retired pay and allowances of warrant officers on the retired list, after discharge from their temporary commissions, apply also to retired enlisted men of the Marine Corps whose records fulfill the conditions of the statute. (27 Comp. 1010, May 25, 1921.)

9958. Retired enlisted men of the Marine Corps who are entitled to the retired pay and allowances of warrant officers on the retired list by reason of service as commissioned officers during the World War, under the act of June 4, 1920, 41 Stat., 786, retain their status as retired enlisted men and with such status the right to receive in addition to the retired pay and allowances of a warrant officer the full amount of 75 cents per month for each good-conduct medal, pin, or bar they may hold. (1 Comp. Gen., 159, Sept. 24, 1921.)

RETIRED ENLISTED MEN—ACTIVE DUTY.

9980. * * * That any enlisted man of the * * * Marine Corps upon the retired list who has been ordered into active service since April sixth, nineteen hundred and seventeen, or who may hereafter be ordered into active service, shall be eligible for promotion and he shall be entitled to the pay and benefits of continuous service of such rank and for such length of time as he is or has been employed in active service, and when relieved of active service shall retain upon the retired list the rank and service held by him at the time of such relief, with the pay and allowances of such rank on the retired list; and the accounting officers of the Treasury are hereby directed to allow in the accounts of any enlisted man of the * * * Marine Corps who resigned from the retired list in order to reenlist for appointment in a higher grade, the same continuous service pay and the benefits of such rank to which he may have been appointed upon reenlistment, as if his service had been continuous, and any difference in pay from the date of reenlistment shall be credited to his account. (Act July 1, 1918, 40 Stat., 719.)

9981. That so much of the act of July 1, 1918 (Public No. 182), as authorizes the promotion of retired enlisted men of the * * * and Marine Corps ordered to active duty shall not be construed as to make illegal promotions of such men as have heretofore been made to warrant grades or as to deprive them of any the pay, allowances, or other benefits accruing under such promotion. (Navy act, July 11, 1919.)

9982. Hereafter retired * * * enlisted men shall, when on active duty, receive full pay and allowances. (Army reorganization act, June 4, 1920, 41 Stat., 761.)

9983. When retired enlisted men of the Marine Corps are ordered to active duty, a service-record book will be opened for each man reporting for such duty. The pay-account record and other pay data will be kept in the service-record book in the same manner as is now done in the case of other enlisted men. (M. C. O. No. 18, 1917.)

9984. For instructions concerning the pay accounts of retired enlisted men called into active service, see Pars. 21 (*w*) and 22 (*a*) and (*b*) of "Instructions for the Preparation of Pay Rolls, 1918."

9985. Retired enlisted men recalled to active duty who have been awarded a distinguished service cross, distinguished service medal, Navy cross, and medal of honor (or bar or other suitable device, emblem, or insignia issued in lieu thereof), under the acts of July 9, 1918 (40 Stat., 870), February 4,

1919 (40 Stat., 1056), are entitled to additional pay at the rate of $2 per month.

9986. During the period a retired enlisted man of the Marine Corps on inactive duty remains in a naval hospital undergoing treatment the institution is entitled to an allowance equal to the value of one Navy ration per day at the rate fixed by the law in force during his continuance in the hospital, which is to be checked against the account of said enlisted man with the Government. (26 Comp., 784, Mar. 31, 1920.)

9987. All enlisted men of the Army retired before July 1, 1920, recalled to active duty either before or after July 1, 1920, are required by the terms of section 4b of the act of June 4, 1920 (41 Stat., 761), to be regraded on or after July 1, 1920, the same as enlisted men on the active list, and their pay and allowances on and after that date will be that of the new grades and in accordance with length of service. The saving clause in said section 4b preserving to enlisted men on the active list the right to continue to receive rates of pay under earlier laws if to their advantage during current enlistments and while holding the same grades has no application to retired enlisted men recalled to active duty. (27 Comp., 422, Nov. 8, 1920.)

RETIRED OFFICERS.

(See also "Retired officers—active duty.")

10000. "Officers retired from active service shall receive 75 per cent of the pay of the rank on which they were retired." (1274 R. S.)

10001. The commissioned officers of the Marine Corps shall be retired in like cases, in the same manner, and with the same relative conditions, in all respects, as are provided for officers of the Army * * * (R. S. 1622; R. 1671 (1).)

10002. Hereafter, except in case of officers retired on account of wounds received in battle, no officer now on the retired list shall be allowed or paid any further increase of longevity pay, and officers hereafter retired, except as herein provided, shall not be allowed or paid any further increase of longevity pay above that which has accrued at date of their retirement. (Act Mar. 2, 1903; 32 Stat., 932.) However, under the act of May 12, 1917 (40 Stat., 48), retired officers are entitled to count active duty service for the purpose of longevity increase.

10003. "In computing the pay of retired officers of the Navy, the 10 per cent additional pay allowance for sea service or shore duty beyond seas should not be included." (General deficiency act of May 30, 1908.)

10004. "Section 6 of an act entitled 'An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917,' namely; approved May 10, 1916, is hereby amended so as to read as follows:

"'SEC. 6. That unless otherwise specially authorized by law, no money appropriated by this or any other act shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of $2,000 per annum, but this shall not apply to retired officers or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia: *Provided*, That no such retired officer or enlisted man shall be denied or deprived of any of his pay, salary or compensation as such, or of any other salary or compensation for services heretofore rendered, by reason of any decision or construction of said section 6.'" (Act of Aug. 29, 1916, 39 Stat., 582.)

10005. * * * *Provided further*, That the increases provided in this Act shall not enter into the computation of the retired pay of officers * * * who may be retired prior to July 1, 1922: * * * That nothing contained in this act shall operate to reduce the pay or allowances of any officer * * * on the * * * retired list. (Act of May 18, 1920.)

10006. An officer placed upon the retired list will receive active pay to include the date of retirement, and the pay of a retired officer thereafter. If on duty, an officer will not be retired, unless otherwise specified in the orders, until the date of receipt by him of notice of retirement, except as provided in the next succeeding paragraph.

10007. An officer placed upon the retired list by order of the President on account of age, or upon his own application after 30 or 40 years' service, in conformity with sections 1242 R. S. and the act of June 30, 1882 ,is not entitled to active pay subsequent to the date of the President's order directing the retirement. (17 Comp., 533, and Navy Dept. court-martial order No. 76, 1920.)

10008. When an officer is retired on the day he accepts an appointment to a higher grade, he is entitled to the full pay of the higher grade for one day.

10009. Deduction at the rate of 20 cents per month should be made for the naval hospital fund in the case of retired officers.

10010. When an officer is placed on the retired list his accounts will be settled to include the date of retirement and, unless retained on active duty, will at once be transferred (using the regular transfer pay account, accompanied by two copies of the orders, with all indorsements, placing the officer on the retired list) to the Paymaster, United States Marine Corps, Headquarters, Washington, D. C.

10011. The paymaster will, upon receipt of the transfer pay account, prepare Form N. M. C. 769, P. M. ("Account card, retired list"), in duplicate, retain one copy and forward the other, accompanied by a copy of the order (with all indorsements) placing the officer on the retired list, to the General Accounting Office.

10012. Payments to retired officers not on active duty will be made by check monthly, or semimonthly if any so desire, by the Paymaster, United States Marine Corps. Retired officers must at all times keep the Paymaster advised of their address.

10013. The accounts of all retired officers not on active duty will be abstracted on the approved form and will be stated in one sum on the recapitulation and transcript.

10014. Where a retired officer is afterwards placed on active duty the account card will temporarily be closed and his account regularly transferred to the disbursing officer who is to make settlement with him while on active duty. When relieved from active duty the account will be closed (to include the date of relief from active duty) and again transferred to the Paymaster, Marine Corps, accompanied by duplicate copies of the order (with all indorsements) of relief from active duty. Notation will be made on the "Account card" to show the cause of the break in current payments and the period thereof.

10015. A summons to a retired officer of the Navy to attend as a witness before a general court-martial does not place him on active duty. (5 Comp., 244, Nov. 30, 1898.)

10016. "An officer who, after retirement, remained on active duty without orders from the Secretary of the Navy can not be regarded as having been ordered to such duty by the Secretary, and he is entitled to the pay of a retired officer only." (9 Comp., 299, Dec. 31, 1903.)

10017. "The pay of a retired officer should be computed on the basis of the pay of his actual rank, as determined by his commission, and not on the basis of a higher rate of pay which he may have been receiving just prior to retirement." (10 Comp., 500, Dec. 23, 1903, case Capt. Lemly.)

10018. An officer retired with the rank and pay of one grade above that held by him at the time of his retirement is entitled to the increase from the date he was actually placed on the retired list, and neither requires an acceptance nor permits of a declination. (11 Comp., 448, Feb. 14, 1905.)

10019. The retired pay of an inmate of a hospital is not a "pension" within the meaning of the act of March 4, 1898 (30 Stat., 377), therefore it should not be paid to the Secretary of the Navy for the benefit of the hospital of which he is an inmate. (12 Comp., 407, Jan. 24, 1906.)

10020. The provision in the Army appropriation act of June 12, 1906, "that hereafter fuel may be furnished to commissioned officers on the *active* list" does not repeal the provision to the effect that retired officers *while assigned to active duty* shall receive "the full pay and allowances of their respective grades," nor exclude a retired officer of the Marine Corps from the receipt of a fuel allowance while employed on active duty. (13 Comp., 168, Aug. 31, 1906.)

10021. "An officer on duty beyond seas entitling him to 10 per cent increased pay is detached and ordered home; by operation of law he is retired two days after detachment; he is entitled to retired pay only from date of retirement, as the orders to proceed home do not place him in the status of a retired officer on active duty." (Bu. Memo. 86, p. 644; Ct. Claims, Mar. 30, 1908.)

10022. An officer of the Marine Corps placed on the retired list by order of the President in accordance with law is not thereafter entitled to active duty pay and commutation of quarters, unless assigned to active duty by authority of law. (17 Comp., 533, Jan. 21, 1911.)

10023. An order of the President placing an officer on the retired list changes the status of such officer wherever he may be and whatever duty he may be performing; and thereafter he is entitled to retired pay only. The date of receipt of said order by such officer is of no consequence nor is the fact that he may have performed duty subsequent to the signing of the order by the President and prior to its receipt by him to be considered. (Ct. Claims, Mar. 30, 1908, quoted in 17 Comp., 533, Jan. 21, 1911.)

10024. An officer who by authority of a private act is placed on the retired list with higher rank from a prior date is entitled to the retired pay provided from the date of his taking rank on the retired list less any pay he has received during the period, but without the deduction of any allowances that he may have received while on active duty. (17 Comp., 919, June 5, 1911.)

10025. Officers and enlisted men of the Army on the retired list drawing retired pay and allowances, who are members of the Organized Militia of a State, Territory, or the District of Columbia, are not entitled to be paid from the funds allotted to a State, Territory, or the District of Columbia under section 1661, Revised Statutes, for participation in camps, maneuvers, etc. (20 Comp., 49, July 30, 1913.)

10026. "An officer on the retired list of the Marine Corps who is directed to report for examination for appointment to the next higher grade on the active list in accordance with an act of Congress and is found qualified and ordered to duty is entitled to retired pay only while taking examination and up to and including the day before the finding of the board that he was qualified was approved by the Secretary of the Navy and to active duty pay from the date the proceedings were approved. He is not entitled to commutation of quarters either while taking the examination or at any time thereafter until he reports for duty." (Bu. Memo. 175, p. 3777, Comp. Dec., Sept. 8, 1915.)

10027. "The act of May 10, 1916, prohibiting payment of more than one salary to an officer or employee when the combined salaries amount to more than $2,000 per year, does not prohibit the payment to such officer or employee of an annual salary in excess of said amount attached to any one of the positions held by him." (22 Comp., 640, June 3, 1916.)

10028. (*a*) The retired pay of a naval officer receiving a salary for employment in civil life is not affected by the provisions of section 6 of the act of May 10, 1916, which prohibits the payment of more than one salary to any person when the combined amount received exceeds $2,000 per annum, as this act refers to the salaries paid from appropriations made by Congress only. (Bu. Memo. 184, p. 4003; Comp. Dec., June 28, 1916.)

(*b*) The employment of a major retired from active duty as special assistant to the Attorney General with compensation attached, and payment to him of that compensation in addition to his retired pay, is prohibited by the act of July 31, 1894 (28 Stat., 205). (1 Comp. Gen., 219, Oct. 17, 1921.)

10029. "*Held*, That the status of retired officers will not be impaired by active service under a National Guard commission. During their service as National Guard officers in the active service of the United States they will receive only the pay of their National Guard offices." (88.542.1, J. A. G., July 7, 1916; W. D. Bul. 28, Aug. 18, 1916, p. 17.)

10030. An officer placed on the retired list and not relieved as judge advocate general of a general court-martial who continues on duty as judge advocate general after retirement without orders is not entitled to active duty pay after retirement. (Comp., Dec., Sept. 24, 1916.)

10031. A retired officer of the Regular Army commissioned as an officer of the National Guard and detailed as a property and disbursing officer thereof may lawfully be paid the pay provided by section 67 of the act of June 3, 1916,

for such a property and disbursing officer, and the National Guard pay provided by section 109 of that act, in addition to his retired pay as an officer of the Regular Army. (23 Comp., 649, May 21, 1917.)

10032. Under existing law and in time of peace a first lieutenant on the retired list of the Marine Corps who is mustered into the service of the United States as a captain in a National Guard organization is entitled, while so serving, to his regular pay in addition to the pay of a captain in the National Guard in the Federal service. (23 Comp., 760, June 21, 1917; Bu. Memo. 196, p. 4283.)

10033. The advancement or promotion of a retired officer of the Army who has been detailed to active duty under section 24 of the act of June 3, 1916, as amended, is a permanent advancement in grade and entitles the officer to permanent advancement on the retired list. (25 Comp., 450, Dec. 13, 1918.)

10034. Under the act of July 31, 1894 (28 Stat., 205), a retired officer of the Marine Corps who receives retired pay in excess of $2,500 per annum is not eligible for appointment to a position as civilian employee of the Government, whether the position be specifically appropriated for by statute or generally authorized under a lump-sum appropriation. (26 Comp., 49, July 17, 1919.)

10035. In order to entitle officers of the Navy and Marine Corps to be placed on the retired list for physical disability incurred in line of duty, with the temporary grade or rank to which they had been advanced by the President under authority of the act of May 22, 1917, 40 Stat., 86, the temporary grade or rank must still be held by them at the time of retirement, and where the President revokes the temporary grade or rank prior to retirement for physical disability, such officers must be placed on the retired list with the grade or rank to which their positions in the permanent Navy and Marine Corps at the time of retirement would entitle them. (26 Comp., 970, May 27, 1920.)

10036. Under the act of May 22, 1917, 40 Stat., 86, the authority granted the President to revoke temporary appointments of officers in the Navy and Marine Corps is absolute, with no conditions whatever, and may be exercised at any time, regardless of the fact that retirement proceedings for physical disability involving the officer whose temporary appointment is thus revoked may be pending at the time of revocation; and once a temporary appointment is revoked it may not be set aside so as to authorize the placing of an officer subsequently retired for physical disability incurred in the line of duty on the retired list with the temporary grade or rank. (26 Comp., 970, May 27, 1920.)

10037. The increases in pay authorized for officers and enlisted men of the Army by the act of May 18, 1920, Public No. 210, are not to enter into computation of retired pay of officers and enlisted men who have been retired or who may be retired prior to July 1, 1922. (26 Comp., 954, May 27, 1920.)

10038. The act of July 1, 1918, 40 Stat., 717, authorizing the Secretary of the Navy, during the existence of war or of a national emergency declared by the President, to order retired commissioned or warrant officers of the Navy,

Marine Corps, or Coast Guard to active duty, and providing that such retired officers when again placed on the retired list shall be entitled to the retired pay of the rank or grade to which permanently promoted during such active service, does not change the law governing the standard or condition on which the officers were retired, such as retirement for physical disability not the result of any incident of the service under section 1454, Revised Statutes, and, therefore, does not change the status of the officers with respect to percentage of active pay to which entitled on the retired list by reason of the statute governing their retirement. (27 Comp., 78, July 22, 1920.)

10039. As the pay of a retired officer of the Army is fixed by law, payment of any additional compensation to such officers while receiving retired pay for services as an expert witness in behalf of the United States is prohibited by section 1765, Revised Statutes. (27 Comp., 220, Aug. 21, 1920.)

10040. Officers of the Army retired for age while holding the office of chief of a branch under provisions of section 4c of the act of June 4, 1920, 41 Stat., 762, are entitled to be retired with the rank and pay authorized by law for the grade held by them as such chief, without reference to the period of service therein. (27 Comp., 227, Sept. 7, 1920.)

10041. As the retirement of a naval officer for disability under section 1453, Revised Statutes, becomes effective only upon the approval of the finding of the retiring board by the President, the appointment of such officer to the higher rank to which his seniority entitled him to be promoted and his retirement therein, as authorized by act of March 4, 1911, 36 Stat., 1267, can not be made effective prior to the President's approval of his retirement and his retired pay of the higher rank will date from such approval. (27 Comp., 512, Dec. 4, 1920.)

RETIRED OFFICERS—ACTIVE DUTY.

10060. "* * * Any retired officer of the Naval Service who shall be detailed on active duty shall, while so serving, receive the active duty pay and allowances of the grade, not above that of lieutenant commander in the Navy or of major in the Marine Corps, that he would have attained in due course of promotion if he had remained on the active list for a period beyond the date of his retirement equal to the total amount of time during which he has been detailed on active duty since his retirement: *Provided*, That nothing herein shall be construed to reduce the pay of any officer on active duty whose retired pay exceeds the active duty pay and allowances for the grades of lieutenant commander." (Act Aug. 29, 1916, 39 Stat., 581.)

10061. *Provided*, That assignments which have been, or may hereafter be made, of retired officers of the Army to active duty as acting quartermasters shall be regarded as assignments to staff duties not involving service with troops within the meaning of the act of Congress approved April 23, 1904: *Provided further*, That hereafter any retired officer of the Army who has been detailed to active duty, and who has since his retirement served on active detail, shall be entitled to *increases of longevity pay to be computed as provided by existing statute for the computation of longevity pay, for the time of his service before retirement and on active detail since his retirement.* (Act of May 12, 1917.)

10062. * * * That during the existence of war or of a national emergency, declared as aforesaid, any commissioned or warrant officer of the Navy, Marine Corps, or Coast Guard of the United States on the retired list, while on active duty, may be temporarily advanced to and commissioned in such higher grade or rank on the retired list, not above that of a lieutenant commander in the Navy or major in the Marine Corps or captain in the Coast Guard, as the President may determine, and any officer so advanced shall, while on active duty, be entitled to the same pay and allowances as officers of like grade or rank on the active list: *Provided*, That any such commissioned or warrant officer who has been so temporarily advanced in grade or rank shall, upon his relief from active duty, or in any case not later than six months after the termination of the war or of the national emergency, declared as aforesaid, revert to the grade or rank on the retired list and to the pay and allowance status which he would have held had he not have been so temporarily advanced: *Provided further*, That nothing in this act shall operate to reduce

the pay and allowances now allowed by law to retired officers. (Act July 1, 1918; 40 Stat., 717.)

10063. * * * That hereafter, during the existence of war or of a national emergency declared by the President to exist, any commissioned or warrant officer of the Navy, Marine Corps, or Coast Guard of the United States on the retired list may, in the discretion of the Secretary of the Navy, be ordered to active duty at sea or on shore, and any retired officer performing such active duty in time of war or national emergency, declared as aforesaid, shall be entitled to promotion on the retired list to the grade or rank, not above that of lieutenant commander in the Navy or major in the Marine Corps, or captain in the Coast Guard, and shall thereafter receive the pay and allowances thereof, which his total active service as an officer both prior and subsequent to retirement, in the manner rendered by him, would have enabled him to attain in due course of promotion had such service been rendered continuously on the active list during the period of time last past. (Act July 1, 1918; 40 Stat., 717.)

10064. Retired officers when assigned to active duty will furnish the Paymaster, Marine Corps, Headquarters, Washington, D. C., with two certified copies of their orders with all indorsements (showing date of receipt, date of departure from domicile, and date of reporting for duty) in order that their accounts may be transferred to the disbursing officer who is to make settlement with them while on active duty. They will also furnish the disbursing officer who is to pay them while on active duty with two certified copies of their orders (with all indorsements) for use in connection with payment of active duty pay and mileage.

10065. The accounts of retired officers on active duty will be submitted on the prescribed vouchers, and settlement will be made by the paymaster carrying the accounts of other officers at the station where they are serving as in the case of officers on the active list.

10066. "An officer retired while on active duty can be retained on active duty only by an order of the Secretary of the Navy." (Bu. Memo. 16, p. 142; Comp. Dec., Dec. 31, 1902.)

10067. A retired officer is entitled to active duty pay while at his home engaged in the preparation of an affidavit, to which duty he had been assigned by the Secretary of the Navy, but he is not entitled to commutation of quarters. (10 Comp., 467, Dec. 9, 1903.)

10068. A retired officer granted a leave of absence while on active duty " is in the leave status of an officer on the active list." (11 Comp., 376, Jan. 25, 1905.)

10069. The active duty pay of a retired officer on duty as a member of a general court-martial continues to and including the date such officer receives notice from proper authority of the dissolution of the court-martial. (Bu. Memo. 64, p. 115; Comp. Dec., June 9, 1906.)

10070. Active pay ceases on date of actual relief from detail. The travel home is performed after termination of active duty. (P. M. G. Army, July 5, 1907, 62591.)

10071. A retired officer on active duty is not entitled to any higher pay in the grade that he would have attained in due course of promotion, if he had remained on the active list, than the pay of such higher grade computed on the length of his service at the date of his retirement. (23 Comp., 58, July 28, 1916.)

10072. The law governing the pay of a retired officer of the Marine Corps on active duty (in time of peace) is contained in the naval appropriation act of August 29, 1916, and not in the Army reorganization act of June 3, 1916. (23 Comp., 289, Nov. 17, 1916.)

10073. Held, that a second lientenant of the Marine Corps who was examined physically for promotion to fill a vacancy in the grade of first lieutenant in the Marine Corps of March 3, 1904, found by examining board, February 19, 1904, to be not physically qualified for promotion * * * was retired * * * as a second lieutenant in the Marine Corps on January 5, 1905, * * * was ordered to active duty September 26, 1916, and entered thereon on October 2, 1916, was entitled under the provisions of the act of August 29, 1916, to active duty pay of a first lieutenant from October 2, 1916. (Comp. Dec., Nov. 20, 1916; P. M. Files 424–16; Case, Lt. H. M. Howard, M .C., retd.)

10074. The provision in the naval appropriation act of August 29, 1916, relative to pay of retired naval officers detailed on active duty is applicable to all retired naval officers so detailed, whether of the line or otherwise, and without regard to whether or not any such officer, had he remained on the active list for a period equal to that of his active duty since retirement, could in fact have attained to a higher grade by promotion "in due course." The provision in the naval appropriation act of August 29, 1916, relative to pay of chief carpenters, etc., on the active list with creditable records has no application to a retired chief carpenter with the rank of ensign with a creditable record detailed on active duty such chief carpenter was retired prior to the passage of that act, unless he has been on active duty since retirement for a sufficient period to have continued him constructively on the active list from the date of his retirement to the date of passage of said act. (23 Comp., 427, Jan. 29, 1917.)

10075. Retired officers of the Army detailed to duty in educational institutions of the class specified in section 56 of the act of June 3, 1916, are not entitled to full pay and allowances unless such details are made in accordance with the provisions of some other law providing for such details of such officers with full pay and allowances. (23 Comp., 500, Mar. 3, 1917.)

10076. The law governing the pay of a retired officer of the Marine Corps on active duty (in time of peace) is contained in the naval appropriation act of August 29, 1916, and not in the Army reorganization act of June 3, 1916. (23 Comp., 289, Nov. 17, 1916.)

10077. Under existing law retired officers of the Navy or Marine Corps, including those above the rank of lieutenant commander and major, respectively, are entitled, while employed on active duty in time of war, to the full pay and allowances of their respective grades. (23 Comp., 577 and 603, Apr. 18 and 30, 1917.)

10078. Section 24 of the national defense act of June 3, 1916, providing that retired officers of the Army, employed, in the discretion of the President, on active duty in time of war, shall receive the full pay and allowance of their respective grades, has reference only to such officers as are assigned to duty of a strictly military character, an dnot to those detailed as instructors in educational institutions. Retired officers of the Army are not entitled to the benefits of section 24 of the national defense act of June 3, 1916, providing that, under certain conditions, such officers assigned to active duty in time of war shall receive full pay and allowances, unless they are specifically assigned to active duty under said section by the President or under his authority. (Scope of 23 Comp. Dec. 577, defined.) (23 Comp., 605, April 30, 1917.)

10079. A retired officer of the Army commissioned on the active list under authority of the act of March 4, 1915, is entitled to the pay of the office to which commissioned only from the date on which he accepted his commission and thus became invested with the office, and not from any earlier date of rank stated in his commission. (23 Comp., 616, May 3, 1917.)

10080. Under the act of May 12, 1917, a retired officer of the Marine Corps, not on active duty, but who has performed sufficient active service since retirement to complete an additional lustrum of service, is entitled to further increase of longevity on his present rate of pay on the retired list. By virtue of the act of May 12, 1917, a retired officer of the Marine Corps, who is on active duty, and who has performed sufficient active service since retirement to complete an additional lustrum of service, is entitled to a further increase of longevity on his rate of pay while on active duty; and by virtue of the act of August 29, 1916, such an officer, in an otherwise proper case, is entitled, but only while on active duty, to the pay of the proper higher grade than that held by him on the retired list, the longevity increase authorized under the act of May 12, 1917, to be computed on the pay of such higher grade. (23 Comp., 715, June 7, 1917, and Bu. Memo. 196, p. 4272.)

10081. Under the act of June 3, 1916, a retired officer on active duty is entitled to the pay of the grade not above major, including longevity pay, he would have attained had he remained on the active list for a period beyond the date of his retirement equal to the total amount of time during which he has been detailed on active duty since his retirement. (Ct. of Claims dec., Feb. 25, 1918, case of E. A. Jonas.)

10082. A retired officer of the Marine Corps who is temporarily advanced in rank under the provisions of the act of July 1, 1918, is entitled to the pay and

allowances of such higher rank from the date stated in his appointment. (25 Comp. 442, Dec. 10, 1918.)

10083. "A retired officer of the Navy on active duty who upon being detached therefrom is authorized to delay in proceeding to his home is entitled for such delay period to his retired pay only." (25 Comp., 985, June 27, 1919.)

10084. The date from which a retired officer of the Navy ordered to active duty is entitled to active-duty pay is the date the officer left his home to comply with said orders and not the date the orders were received. (26 Comp., 308, Oct. 24, 1919.)

10085. Pay and allowance of the grade to which retired officers of the Army are advanced by temporary appointment, while on active duty in time of war, under authority of the next to the last proviso of section 24 of the act of June 3, 1916, 39 Stat., 183, become due and payable only from and including the day such temporary appointments are accepted. (26 Comp., 861, Apr. 24, 1920.)

10086. Pay and allowances of the grade to which retired officers of the Army are permanently advanced in due course of promotion by reason of active service subsequent to retirement, under authority of the last proviso of section 24 of the act of June 3, 1916, 39 Stat., 183, commence with the day the officers are entitled to the promotion, and upon release from active duty such officers are entitled to retired pay of the advanced grade to which they have been permanently promoted. (26 Comp., 861, Apr. 24, 1920.)

10087. The temporary increase in pay or bonus provided by the act of May 18, 1920, 41 Stat., 601, effective from January 1, 1920, to which retired officers of the Army of the grade of colonel or lieutenant colonel detailed in time of war for duty as professors and assistant professors of military science and tactics under the act of April 17, 1918, 40 Stat., 531, is that of a major at the rate of $840 per annum, their commissions as colonel or lieutenant colonel on the retired list not operating to give such officers any right to the bonus of a colonel or lieutenant colonel. (27 Comp., 62, July 21, 1920.)

10088. The provisions of section 1592, Revised Statutes, which authorizes retired officers of the Navy while on active duty in time of war to receive full pay of their respective grades, ceases to be operative March 3, 1921, that date having been fixed as the termination of the war emergency by joint resolution of March 3, 1921 (41 Stat., 1359), subsequent to that date, the pay of retired officers of the Navy on active duty is governed by the act of August 29, 1916 (39 Stat., 381), providing that retired officers above the grade of lieutenant commander assigned to active duty shall be entitled to the pay and allowances of a lieutenant commander only, unless their retired pay is in excess of that amount when they would be entitled to their retired pay. (27 Comp. 1036, June 7, 1921.)

RETIRED (WHOLLY)—OFFICERS.

10094. Officers wholly retired from the service shall be entitled to receive, upon their retirement, one year's pay and allowances of the highest rank held by them, whether by staff or regimental commission, at the time of their retirement. (1275 R. S.)

10095. Neither commutation of quarters nor foreign service increase is included in the year's pay allowed by law. (7 Comp., 598, Apr. 3, 1901; 8 Comp., 737, Apr. 21, 1902.)

10096. The accounts of marine officers who are wholly retired should be transferred to the Paymaster Marine Corps, Headquarters, for final settlement.

10097. (*a*) The additional pay authorized for Army officers by section 1 of the act of May 18, 1920, 41 Stat., 601, may be included, during the period the act remains in force, in computing the gratuity of one year's pay to which an officer of the Army is entitled, under provisions of section 24b of the act of June 4, 1920, 41 Stat., 773, when discharged for a cause or causes not due to his own neglect, misconduct, or avoidable habits, after commissioned service or its equivalent of less than 10 years.

(*b*) The war-service pay of $60 authorized by the act of February 24, 1919. 40 Stat., 1151, should not be paid to an officer who is discharged under a law which grants him, by reason of such discharge, extra pay in a sum greater than $60, as in the case of an Army officer entitled to one year's pay under provisions of section 24b of the act of June 4, 1920, 41 Stat., 773, when discharged for a cause not the result of his own neglect, misconduct, or avoidable habits. (27 Comp., 427, Nov. 8, 1920.)

RETURNS.

10100. Each disbursing officer will transmit monthly, by letter (a copy of which will be sent to the General Accounting Office direct) to the General Accounting Office, Navy Department Division, Washington, D. C., via the Paymaster, Marine Corps, Headquarters, Washington, D. C., an account current, embracing all transactions coming within the time covered by the account, except authorized payments for which credit has been or may be deferred, as prescribed by paragraph 11, Treasury Department Circular No. 52, July 29, 1907, together with all vouchers necessary to substantiate the account. A copy of this account current, together with a copy of the abstract of collections, will likewise be forwarded, by letter, to the Bureau of Supplies and Accounts (Paymaster General, U. S. N.) via the Paymaster, Marine Corps.

10101. Each account current rendered must be accompanied by a list showing checks canceled, by numbers, covering the period for which the account is submitted.

10102. In accounting for funds received under Treasury warrant the number and date of the warrant only will be entered on accounts current. In no case will the requisition number be entered.

10103. The balances acknowledged by disbursing officers and their analyses thereof must actually represent the state of their business at the close of the last day for which the accounts are rendered. * * * All transactions coming within the time covered by an account shall be reported therein. No payments or collection not actually made during the period of an account shall be included therein. (Treas. Cir. 52, July 29, 1907.)

10104. He (the Paymaster, Marine Corps) shall make, or cause to be made, an administrative audit or analysis of the accounts and returns of all disbursing officers of his department, and, acting for the Bureau of Supplies and Accounts, audit and prepare the administrative analysis of all pay rolls of enlisted men of the Marine Corps carried by supply officers of the Navy, ashore and afloat. (R. 571–9.)

10105. The paymaster of the corps shall transmit the accounts to the General Accounting Office so that they may be received by such office within 20 days of their actual receipt by the paymaster of the corps. (See R. 572–2.)

10106. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within 10 days after the end of the month to which they relate, and quarterly and other accounts within 20 days after the period to which they relate, and shall be transmitted to and received by the auditors within 20

days of their actual receipt at the proper office in Washington in the case of monthly, and 60 days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the auditor of a requisition for an advance of money, he shall disapprove the requisition, which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirements of mailing or otherwise sending accounts, as aforesaid, within 10 or 20 days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: "*Provided further*, That should there be a delay by the administrative departments beyond the aforesaid 20 or 60 days in transmitting accounts, an order of the President in the particular case shall be necessary to authorize the advance of money requested." (Act of July 31, 1894, 28 Stat., 209.)

10107. Accounts of officers of the Paymaster's Department, Marine Corps, should be transmitted within 20 days from the close of the month for which rendered.

10108. Letters of transmittal will accompany the monthly accounts of paymasters, as the date thereof will be the guaranty to the General Accounting Office that the account was deposited in the mail within the time specified by law.

10109. Delinquency in rendition of returns to the General Accounting Office must be explained in the letter transmitting them.

10110. "In computing the period of time specified in the act of July 31, 1894 (28 Stat., 209), for the transmission to and receipt by the auditor of monthly and quarterly accounts, Sundays and legal holidays which fall within the period specified should be counted, but when the last day of such period falls on Sunday the receipt of them on the succeeding day will constitute a compliance with said act." (1 Comp., 229, Oct. 3, 1910.)

10111. "If disbursing officers do not for any reason receive from their depositories the monthly statements required to be rendered to them * * * in time for them to analyze their balance in the manner contemplated by the standard form of account current * * * they shall not delay the rendition of their accounts so as to make them delinquent, but shall compute their net balances from their check stubs and state that such balances are so computed, together with a report of the cause of their failure to compute such balance in the prescribed manner." (Treas. Cir. 52, July 29, 1907.)

10112. "A waiver by the Secretary of the Treasury of a delinquency of a disbursing officer in forwarding returns to the Auditor for the Navy Depart-

ment does not extend the time for which the officer is entitled to pay." (21 Comp., 548, Feb. 10, 1915.)

10113. The practice of briefing and folding vouchers and papers in accounts has been discontinued, and hereafter all such vouchers and papers will be submitted unfolded, with supporting papers attached to the back instead of the face of the voucher. (See 25 Comp., 319, Oct. 17, 1918.)

10114. The jacket or container for each group of vouchers will be briefed as follows:

VOUCHERS Nos. 1 to 100, inc.
PAY, OFFICERS MARINE CORPS, ACTIVE,
ACCOUNT OF
H. P. SMITH, CAPTAIN,
ASSISTANT PAYMASTER, MARINE CORPS,
FOR MONTH OF JUNE, 1920.

10115. Each voucher paid by check will have the proper entries made thereon—e. g., check number, date, and amount of check.

10116. When mileage or traveling expenses are paid and filed with pay voucher, the amount thereof will be added under "Paymaster's statement" and included in total "Paid," and date and manner of payment shown on pay voucher.

10117. Each check drawn for pay on pay rolls will be noted thereon—e. g., check number, date, and amount of check.

10118. In the preparation of the recapitulation and transcript of accounts the "Instructions" printed on the inside of the top cover, as well as amendments thereto issued from time to time by the Paymaster, Marine Corps, will be carefully followed. Special care will be exercised to show the various items thereon chargeable to the different appropriations in the proper columns. In transcribing the accounts of men on detached service who die or desert the various items included on the pay and commutation voucher (enlisted men detached) will be shown in detail, with the proper entry as to date of death or desertion under "Remarks." In the grand recapitulation the items chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," will be entered separately in appropriate columns, as also the items chargeable to the appropriation "Pay, Marine Corps."

10119. All amounts credited on pay rolls and individual vouchers chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," will be reported monthly on Form N. M. C. 836 P. M. This form will be prepared and forwarded as soon as possible after the close of each month whether or not expenditures are made affecting the appropriation named.

10120. All expenditures properly chargeable to the appropriation "Pay, miscellaneous, Navy," will be substantiated by a special report, or in lieu thereof triplicate copies of the vouchers, and forwarded to the Bureau of Supplies and

Accounts, Navy Department, via the Paymaster, Marine Corps, with the copy of the account current furnished that bureau.

10121. Officers of the Paymaster's Department, Marine Corps, will use the following forms in preparing their monthly returns for the General Accounting Office, viz:

(*a*) Account current (N. M. C., 416).

(*b*) Abstract of expenditures (N. M. C., 417).

(*c*) Abstract of collections (N. M. C., 418).

(*d*) Abstract of deposits (N. M. C., 439).

(*e*) Memorandum of cash expenditures (N. M. C., 531).

(*f*) Recapitulation of pay rolls and transcript of accounts of officers and enlisted men (active and retired) settled on individual vouchers (N. M. C., 434).

ACCOUNT CURRENT.

10122. This form to be prepared in quadruplicate; the original for the General Accounting Office; one copy for the Paymaster General, United States Navy; one copy for the Paymaster, Marine Corps, and one copy for the files of the sending office.

(*a*) This form should be rendered monthly to the General Accounting Office, through the Paymaster, Marine Corps, and will embrace all transactions coming within the period covered by the account, except authorized payments for which credit has been or may be deferred, as prescribed by paragraph 11, Treasury Department Circular No. 52, July 29, 1907.

(*b*) Where claims for cash payments are deferred the amount involved will be shown on the credit side of the "Cash account," on the reverse of the account current, in the space provided therefor. Thereafter the amount will be brought forward and shown in the "Debit" (entry being made to show "Deferred last account") as well as the "Credit" side of the cash account. This procedure will be continued until the amount is finally claimed and shown in "Vouchered expenditures paid in cash."

(*c*) In all cases where the account current shows deferred payments, whether in cash or by check, the amount will be shown in one total under "Analysis of balance," and a list of such payments, completed to show name, organization, date, amount, whether by check or cash, and the voucher number (when claimed) filed with each copy of the account current showing those claimed and those for which claim for credit is still deferred. Deferred amounts and those claimed will be grouped and totaled separately on the list.

ABSTRACT OF EXPENDITURES.

10123. This form to be prepared in triplicate—the original for the General Accounting Office; one copy for the Paymaster, Marine Corps, and one copy for the files of the sending office.

(*a*) This abstract will contain all items of expenditures claimed on the account, including all advances of pay to officers.

(*b*) Transfers and deposits of funds will not be included in this abstract but will be entered separately on the account current, as may be appropriate in each case.

ABSTRACT OF COLLECTIONS.

10124. This form to be prepared in quadruplicate—the original for the General Accounting Office; one copy for the Paymaster General, United States Navy; one copy for the Paymaster, Marine Corps; and one copy for the files of the sending office.

(*a*) This abstract will contain all receipts of whatever character, except transfers of funds and amounts refunded for which credit has not been claimed.

ABSTRACT OF DEPOSITS.

10125. This form to be prepared in triplicate—the original for the General Accounting Office; one copy for the Paymaster, Marine Corps, and one copy for the files of the sending office.

(*a*) This abstract will embrace all deposits made by checkage on rolls or in cash during the month for which the account is rendered.

MEMORANDUM OF CASH EXPENDITURES.

10126. This form to be prepared in triplicate—the original for the General Accounting Office; one copy for the Paymaster, Marine Corps, and one copy for the files of the sending office.

(*a*) This memorandum will embrace all individual vouchers and pay rolls paid in cash. The vouchers, by number, will be stated in numerical order, and under "Purpose" will be entered the name of the payee as well as the purpose, i. e.,

James B. Smith, Mileage.

Pay Roll, 67th Company, January.

(*b*) Where more than one payment is made on a voucher only the total of such payments will be shown.

RECAPITULATION AND TRANSCRIPT OF ACCOUNTS.

10127. This form to be prepared in triplicate—one copy for the General Accounting Office; one copy for the Paymaster, Marine Corps, and one copy for the files of the sending office.

(*a*) This form will be used as a recapitulation sheet, to combine in one total, for administrative purposes and convenience in auditing, all the items of pay,

commutation of quarters, etc., on pay rolls and individual vouchers that are not required by instructions to be listed on the Abstract of Expenditures.

(*b*) The names of all officers and enlisted men (active), when once taken up on this transcript, will continue to appear thereon until finally dropped or transferred, even though no accounts are submitted or paid, proper notation being made in each case.

10128. Forms and reports, with copies thereof, will be prepared and forwarded monthly, as follows:

(*a*) For the General Accounting Office: The originals of all forms and vouchers necessary to substantiate the account current.

(*b*) For the Bureau of Supplies and Accounts (P. M. Gen'l, U. S. N.): Copies of the account current and abstract of collections. Special report or triplicate copies of vouchers covering expenditures chargeable to the appropriation, "Pay, miscellaneous, Navy."

(*c*) For the Paymaster, Marine Corps: Copies of all forms necessary to substantiate the account current, as provided in paragraph 10100, together with triplicate copy of all pay rolls.

(*d*) For *the sending office:* Copies of all forms and vouchers furnished the General Accounting Office.

10129. The following vouchers will be furnished, when necessary, to support expenditures, etc., as claimed on the account current, viz:

Receipted transfer pay accounts—unpaid and overpaid (N. M. C. 40 and 41.)
Statement closing account for settlement (N. M. C. 90).
Cook and messman voucher (N. M. C. 206).
Request for credit or checkage (accomplished) (N. M. C. 301).
Post-exchange voucher (N. M. C. 419).
Travel-expense voucher (N. M. C. 420).
Mileage voucher (N. M. C. 421).
Final settlement on discharge (N. M. C. 423).
Pay voucher (N. M. C. 424), enl. men det.
Advance-pay voucher (N. M. C. 425).
Pay and commutation voucher (officers') (N. M. C. 426).
Receipt for cash payment (N. M. C. 427).
Pay rolls (N. M. C. 432, 432a, and 432b).
Death-gratuity voucher (N. M. C. 495).
Memorandum showing rates of pay, balances, etc. (N. M. C. 662).
Certificate re nonavailability of quarters—officers (N. M. C. 729).
Pay and commutation voucher—enlisted men (N. M. C. 731).
Certificate as to occupancy of quarters, etc.—enlisted men (N. M. C. 758).
Certificate covering commutation of quarters, heat, and light, Act April 16, 1918 (N. M. C. 812).
Aviation certificate—officers (N. M. C. 813) .

Aviation certificate—enlisted men (N. M. C. 813a).

Transportation voucher.

Deposit record books on discharge (S. & A. 47) (should be forwarded with returns in separate wrapper and not with N. M. C. 423).

Receipts for transfer of funds (cash).

Inventory of foreign currency to support loss or gain or change in rate of exchange.

Schedule of deferred credits when claimed on the account current setting forth the name, date, amount, and whether paid by check or cash; if the former, state number of check.

REWARDS.

10200. A reward not exceeding $50 may be offered by a commanding officer for the delivery of a deserter and one not exceeding $25 for the delivery of a straggler into the custody of the naval authorities at such place and within such time as may be prescribed in general or specific instructions issued by the Bureau of Navigation, or, in case of a marine, by the Major General Commandant of the Marine Corps. This reward paid for the delivery of a deserter or straggler, in no case exceeding $50 or $25, respectively, shall be checked against the accounts of such deserter or straggler, and shall be in full satisfaction of all expenses for arresting and keeping and delivering such deserter or straggler other than the expense of telegraphing. In extraordinary cases where, by reason of the distance to be traveled, the amount of such reward will not compensate, transportation may be furnished upon the order of the Bureau of Navigation or the Major General Commandant of the Marine Corps, as the case may be, to the civil officer from the place of arrest to the place of delivery, and the return of such officer, in addition to the reward of $50 or $25, as the case may be. (R. 1697.)

10201. Rewards and expenses incurred for the delivery of a straggler or deserter will be paid by the quartermaster, Marine Corps.

10202. (*a*) All expenses incurred in cases of deserters or stragglers who voluntarily surrender themselves or are delivered by civil authorities at a post or recruiting station other than that to which they are regularly attached, including subsistence (if under a rercruiting contract), medical examination (if by a civilian physician), transportation, including berths for self and guard, if any, from place of surrender or delivery to proper station, or to such place as the Major General Commandant may direct, and return transportation of guard, subsistence and transfers en route for self and guard; telegrams other than those mentioned in paragraph 275, System of Accountability, should also be checked against the man's account and the quartermaster furnished with an itemized certificate of such checkage.

(*b*) The noting of data on such records as may be kept for that purpose, for subsequent checkage against a man's account, will be considered as charging such amount against the man's pay account, and the officer furnishing the Quartermaster's Department with a certificate of checkage will state that the amount shown has been noted for checkage against the man's account and will be checked on the first subsequent pay roll prepared at that place, or, in

the event that the man is transferred to another station before the preparation of a pay roll, the commanding officer of such station will be requested to make the checkage. (276 S. of A.)

10203. Payment can not be made from public funds for cost of telegrams received from or sent to civil officers arresting deserters or stragglers, as the reward is in full satisfaction of all expenses incurred, but should in all cases be sent paid or collect, respectively, and the cost thereof should not be checked against the man's account. (19 Comp., 494, Feb. 3, 1913.)

10204. When a deserter from the United States Army surrenders himself to military authority upon advice of his attorney, the attorney is not entitled to reward offered for apprehension of deserter, his claim to such reward being incompatible with his duty to his client. (27 Comp., 482, Nov. 20, 1920.)

SALE OF EFFECTS (DESERTERS).

10300. When effects of deserters are sold at a post, an account of such sale should be made on Form N. M. C. 504, in duplicate where no cash is realized from the sale, and in triplicate where all or portion of the articles are sold for cash, and the forms so prepared immediately transmitted to the paymaster having the accounts of the men, accompanied by the cash, check, or certificate of deposit. No copy of this form is necessary to file as a voucher with the pay roll upon which checkage is made against the account of an enlisted man for articles purchased at such sales, but proper entry covering checkage should be made under "Remarks" on pay roll.

10301. In the first column should be entered the name and rank, date of enlistment or reenlistment, and date of desertion. The name and rank of purchaser should be entered in the column provided, surname to the left. The articles sold should be itemized opposite the name of the purchaser. There should be entered in the column "Total by individuals, cash and checked," the total amount of sales to be credited to each deserter, and not the total sold to individual purchasers.

10302. All money found among the effects of a deserter should be transmitted immediately to the paymaster having the accounts of the man and the amount thereof credited on the statement closing account for settlement (Form N. M. C. 90), proper notation being made under "Remarks."

10303. In cases where cash effects of deserters are transmitted by letter to the paymaster handling the man's account, the letter of transmittal should be in duplicate, the original letter to be filed by the paymaster with the account in which the cash is taken up.

SEA PAY (OFFICERS AND ENLISTED MEN).

10400. "No service shall be regarded as sea service except such as shall be performed at sea under the orders of a department and in vessels employed by authority of law." (1571 R. S.)

10401. "All officers on sea duty and all officers on shore duty beyond the continental limits of the United States shall while so serving receive 10 per cent additional of their salaries and increase as above provided, and such increase shall commence from the date of reporting for duty on board ship or the date of sailing from the United States for shore duty beyond the seas or to join a ship in foreign waters." (Act of May 13, 1908, 35 Stat., 128.)

10402. "The increased compensation as now fixed by law for the Marine Corps for foreign shore service shall hereafter be paid to the officers and enlisted men of that corps while on sea duty, in the same manner and under the same conditions as is provided by the act approved May 13, 1908, for officers of the Navy." (Act Mar. 3, 1915, 38 Stat., 948.)

10403. The 10 and 20 per cent increased pay for sea duty is payable only on—

(*a*) The base or minimum pay.

(*b*) Pay which is added to or attached to the base pay and equally permanent after the right to it has been acquired, such as longevity pay, pay for good conduct medals and bars, medals of honor, distinguished service crosses, distinguished service medals, Navy crosses, etc. (See Comp. Dec., May 19, 1915; Bu. Memo. 171, p. 3630.)

10404. Officers claiming sea pay after detachment from such duty will file duplicate certified copies of their orders showing date of detachment from the ship with the pay voucher upon which such credit is claimed.

10405. Officers are entitled to sea pay while attached to and serving on board any ship in commission under the control of the Navy Department, the Coast Survey, or the Bureau of Fisheries. (R. 1789.)

10406. In view of the comptroller's decision of April 24, 1909 (Bu. Memo. 98, p. 1041), enlisted men are not entitled to 20 per cent sea pay for a period while on furlough. (Letter M. G. C., June 23, 1915; 52914–183.)

10407. Additional pay for sea service is not forfeited while a man is restricted to the limits of the ship and awaiting action if in the performance of duty during such period.

10408. Enlisted men on duty aboard ships, where staff returns are transferred to a shore station prior to discharge, should be credited sea pay to the

date of actual transfer ashore or to date of discharge in event the man is continued on sea duty to include that date.

10409. A marine who is confined by order of the commanding officer and not a court-martial will be checked his 20 per cent (sea pay) increase during any confinement of record.

10410. A marine who is sick, not due to his own misconduct, should not be checked the 20 per cent for the time he is on the sick list nor while in hospital. (See Bu. Memo. 99, p. 1078; Comp. Dec., May 15, 1909.)

10411. Commissioned officers of the Navy attached to and serving on board a receiving ship, under the usual conditions of sea service, are performing sea duty and are entitled to the 10 per cent increase of pay provided therefor by the act of May 13, 1908, 35 Stat., 128. (15 Comp., 8, July 13, 1908.)

10412. Officers on leave of absence from sea duty are not, while on such leave, entitled to the 10 per centum additional pay. (Bu. Memo. 98, p. 1041; Comp. Dec., Apr. 24, 1909.)

10413. Commissioned officers on sea duty ordered to hospital for treatment without orders granting sick leave or detaching them from sea duty are entitled to a continuance of 10 per cent additional pay received for sea duty. (Bu. Memo. 99, p. 1078; Comp. Dec., May 15, 1909.)

10414. An officer temporarily absent from sea duty and performing duty ashore under orders practically relieving him from all duty aboard his ship is not entitled to the additional 10 per cent while performing such shore duty. (Bu. Memo. 100, p. 1205; Comp. Dec., June 30, 1909.)

10415. "An officer performing duty on board a navel vessel loaned to the Naval Reserves of a State is entitled to sea pay, as such service under orders from the department falls within the provisions of section 1571, Revised Statutes."

10416. Naval officers detached from a ship or station abroad are not entitled to additional pay for sea service while traveling on an Army transport to another ship or station. (16 Comp., 19, July 13, 1909.)

10417. Commissioned officers on duty at the Naval Academy ordered to "special temporary duty" on a vessel for practice cruise with midshipmen are entitled to the 10 per cent additional for sea duty while so serving. (Bu. Memo. 104, p. 1267; Comp. Dec., Oct. 22, 1909.)

10418. Naval officers on duty at sea, who are ordered to duty on shore under orders which specify that such shore duty is temporary and in addition to their present duties, are entitled to the pay allowed officers on duty at sea by the act of May 13, 1908, 35 Stat. 128. (16 Comp., 464, Jan. 20, 1910.)

10419. "An officer of the Navy attached to a receiving ship and occupying Government quarters on shore is not entitled to the 10 per cent additional pay provided for sea service." (Bu. Memo. 110, p. 1396; Comp. Dec., Apr. 30, 1910.)

10420. "Where an officer of the Navy attached to a receiving ship, or a ship of like character, lives on shore with his family in quarters furnished by the

Government, such officer is not entitled to the higher rate of pay provided for sea duty." (17 Comp., 516, Jan. 17, 1911.)

10421. The right to the 10 per cent additional pay for sea service ceases on the date of detachment from sea duty. (Bu. Memo. 124, p. 1836; Comp. Dec., June 30, 1911.)

10422. "An officer detached from sea duty beyond seas and directed to proceed to his home is not entitled to the 10 per cent increase in pay while so en route." (Bu. Memo. 124, p. 1836; Comp. Dec., June 30, 1911.)

10423. "An officer detached from sea duty in home waters and ordered to sea duty in foreign waters is entitled to sea pay from the date of sailing from the United States." (Bu. Memo. 127, p. 1883; Comp. Dec., Sept. 27, 1911.)

10424. "Where an officer in the performance of sea duty left his vessel on authorized leave, and without rejoining his vessel or resuming his sea duty thereon was placed on special temporary duty ashore in the Bureau of Navigation, he was not while in the performance of such temporary duty ashore in a sea-duty status and not entitled to sea-duty pay." (18 Comp. 340, Nov. 13, 1911.)

10425. "An officer quartered and performing paramount duty on a receiving ship is entitled to sea pay. The law defining sea service and providing additional pay therefor makes no distinction between officers who are married and those who are not married, nor does it make the right to sea pay in individual cases dependent upon increased expenses. It is immaterial so far as the right to sea pay is concerned whether the officer's family lives on shore or with him on board ship." (Bu. Memo. 129, p. 1916; Comp. Dec., Nov. 22, 1911.)

10426. "A naval surgeon assigned to duty with an expeditionary force of marines and quartered on board a cruising vessel of the Navy, but not ordered to perform any duties in connection with said vessel, is not performing sea service in the proper acceptance of the term and is not entitled to sea-duty pay." (Bu. Memo. 132, p. 1997; Comp. Dec., Feb. 26, 1912.)

10427. The law makes no provision for 10 per cent increase of naval officers' pay while traveling from shore duty beyond seas to join a vessel in foreign waters, or vice versa. (Bu. Memo. 148, p. 2662; Comp. Dec., June 24, 1913.)

10428. An officer of the Navy is not entitled to 10 per cent increase of pay while returning from sea duty in foreign waters to the United States either to shore duty therein or under orders to join another ship in home waters. (Bu. Memo. 149, p. 2705; Comp. Dec., July 22, 1913.)

10429. "A naval officer detached from sea duty beyond seas and under orders to proceed to sea duty in the United States is not entitled to 10 per cent additional pay while proceeding as a passenger on a naval vessel from place of detachment to place of entrance on new duty." (20 Comp., 481, Jan. 10, 1914.)

10430. An officer performing duty in connection with vessels, but who does not mess on board the vessel and is not quartered on board the vessel, is not

entitled to 10 per cent additional pay authorized for sea duty. (20 Comp., 651, Mar. 19, 1914; Bu. Memo. 157, p. 3012.)

10431. "An officer who reports on board ship prior to the date on which he was ordered to report is not entitled to 10 per cent additional allowed for sea duty for any time prior to the date on which ordered to report." (Bu. Memo. 162, p. 3335; Comp. Dec., Aug. 15, 1914, 21 Comp. 81.)

10432. "An officer assigned to duty on a receiving ship with additional duty in a navy yard, who lives and messes on board a receiving ship, is entitled to sea pay provided the shore duty is not stated in the orders or indorsements as being paramount." (Bu. Memo. 162, p. 3341; Comp. Dec., Aug. 19, 1914.)

10433. "An officer of the Navy ordered to embark on board a naval vessel for duty with a marine expedition and who is not therefore regularly attached to said vessel is not entitled to the 10 per cent additional for sea duty while taking passage thereon." (Bu. Memo. 170, p. 3587; Comp. Dec., Apr. 9, 1915.)

10434. "The increased pay authorized for officers of the Navy or Marine Corps while detailed on certain aviation duty and the increased pay authorized for sea duty or foreign shore service should be computed upon the base pay, increased by length of service, and neither increase of pay above named should be computed on the other." (22 Comp., 11, July 15, 1915.)

10435. "Increased pay for sea duty is not computed on pay as aid payments for mounts, compensation received as cooks, messmen, gun pointers, gun captains, or for qualifications as expert rifleman, sharpshooter, or marksman." (Bu. Memo. 171, p. 3630; Comp. Dec., May 19, 1915; idem. Bu. Memo. 172, p. 3701; 21 Comp., 848, June 4, 1915.)

10436. An enlisted man of the Marine Corps in confinement awaiting or undergoing trial or serving sentence of a summary court-martial is not entitled to the 20 per cent additional pay for sea duty under the act of March 3, 1915. (Bu. Memo. 174, p. 3766; Comp. MS. Dec., Aug. 24, 1915.)

10437. "A warrant officer assigned to duty on a receiving ship who later receives orders to additional duty ashore is entitled to receive sea pay even though he lives in private quarters on shore." (Bu. Memo. 182, p. 3937; Comp. Dec., Apr. 19, 1916.)

10438. It is the character of duty performed in obedience to an order and not a description of such duty contained therein which determines the right of a naval officer to sea-duty or shore-duty pay. (24 Comp., 183, Sept. 26, 1917.)

10439. An officer of the Navy is not entitled to the 10 per cent additional pay for sea duty for the period he is in arrest, under trial by court-martial, and await action thereon. (24 Comp., 351, Dec. 15, 1917.)

10440. Where an officer of the Navy is placed under arrest for an offense of which he is afterwards acquitted, his suspension from duty is incident to his service and without fault on his part, and he is entitled during such period to

continue in the receipt of the 10 per cent additional pay for sea duty as provided by the act of May 13, 1908. (25 Comp., 514, Jan. 18, 1919.)

10441. Officers of the Navy on sea duty, temporarily located on shore for the convenient and efficient performance of the services required of them under competent orders, are entitled to sea-duty pay but not to commutation of rations under section 1579, Revised Statutes, which authorizes commutation of rations only while actually performing duty on board a seagoing vessel. (27 Comp., 222, Sept. 2, 1920.)

SERVICE-RECORD BOOKS.

10500. Immediately after the payment of each monthly pay roll an officer or noncommissioned officer charged with the keeping of the service-record book, should, without delay, cause to be entered and verified, in the spaces provided therefor a record of the payment or settlement as shown by the rolls as audited and settled by the paymaster concerned. If there is no balance "Overpaid" or "Unpaid," the words "Paid in full" should be stamped through the space provided for "Balance." Upon the transfer of a man the commanding officer should, at the time of transfer, see that proper entries as to the date of last settlement, etc., are made, and that such entries agree with the pay roll upon which the last settlement appears. The rate of pay as entered in the service-record book should be base pay plus additional pay for longevity, i. e., the same as is entered on the pay roll from which the entry is transcribed.

10501. At the time of transfer of an enlisted man whose "Pay-account record," as shown in the service-record book, stands overpaid or due and unpaid at date of last settlement, care will be taken to see that such balances agree with the pay roll upon which such settlement appears. If correct, the entry (in figures only) will be initialed in the opposite space by the commanding officer having charge of the record. If not correct, proper correction will be made in the figures and immediately on the line following an entry will be made thus: "Corrected to read: Overpaid _____ dollars," or "Corrected to read: Due and unpaid _____ dollars," as the case may be, writing such amount in words, this entry to be signed by the commanding officer concerned. (Par. 100, M. C. O.)

10502. When a marine is transferred from one station to another his service-record book should, under the proper headings, contain the dates of promotions and reductions, with the reasons for the latter; the dates of beginning and ending of any special details, as cook or messman; the dates of departure from and arrival within the United States in going to or returning from foreign shore service; the record of last settlement or payment of the marine, including balances, if any, as shown by the last pay roll audited and settled by the officer carrying the accounts of ship or station.

10503. In taking up accounts—from the service-record book—of men who join by transfer, the book should be examined for post-exchange checkages and other checkages pending. These checkages must be made on current rolls if subsequent to date of last settlement.

10504. Where balances are shown, care should be taken at the time of transfer to see that such balances agree with the pay roll upon which last settlement appears. If transfer occurs after submission of the pay roll but before settlement is made, the amount stated for payment should be shown in the service-record book as "Due and unpaid," and in event that an error is developed upon the paymaster's audit of the roll in any balance overpaid or unpaid, so noted in the service-record book, the paymaster concerned should immediately, upon being informed of the transfer, request a checkage or credit of the necessary amount, properly to adjust the error in question.

10505. When a marine is transferred from one station to another his service-record book should contain a complete record of all matters affecting his pay, which should be entered therein under their proper headings.

10506. The entries under the heading "Deposit account," in the service-record book should be made by marine officers, commanding, or noncommissioned officers in charge of the post or detachment.

10507. The data contained in a man's service-record book is the official record of his marksmanship, and the custodian of said book is responsible for the correctness of all such data entered while the book is in his custody. The officer signing the pay roll is responsible for the correctness of the marksmanship data appearing thereon. In this connection attention is invited to the necessity of using care in preparing N. M. C. 90 to prevent overpayment on discharge of men whose qualifications for any reason have ceased. (119 M. C. O.)

10508. All the necessary information pertaining to courts-martial checkages under article 1877, Navy Regulations, 1920, will be entered in the service-record book in the space provided for that purpose.

10509. When allotments of enlisted men are approved by commanding officers ashore or afloat, they will at once be fully described in the space provided in the service-record book of the men concerned.

10510. Applications for insurance under the war-risk insurance act shall be prepared on Form 2 A in triplicate. The triplicate or third copy will be pasted in the service-record book of the enlisted man concerned immediately following "General pay data."

The third copy of a converted insurance application will be pasted in the insured's service-record book over the original application for term insurance now pasted therein.

10511. Men who are stated on pay rolls for pay and are transferred before payment of command should be given full credit for such pay in the space provided for "Pay account record" in the service-record book, less any amount they may have requested credited to their deposit accounts, or deducted in favor of the post exchange, proper alterations being made at the time of transfer on memorandum rolls.

10512. In cases where men join the command and the date of last settlement in the service-record books is so remote as to make it appear that a settlement

had actually been made subsequent to the date shown in the book, the commanding officer should immediately take steps to ascertain the correct date of settlement.

10513. In the event of the loss of the service-record book of any man en route between ships or stations on transfer, the commanding officer of the post or detachment where the marine joins should immediately apply to the man's previous commanding officer for the data necessary to take up properly the account on his rolls. In the meantime (while awaiting this information) the man's name should be taken up on each pay roll rendered, subsequent to his joining, with the following notation under "Remarks": "No account received, application made therefor_____(date)_____."

SIGNALMEN.

10600. "Enlisted men of the Marine Corps regularly detailed as signalmen by the Brigadier General Commandant shall receive the same compensation in addition to their monthly pay as is now or may hereafter be allowed enlisted men of the Navy under like circumstances: *Provided, however*, That in cases where immediate action is necessary, appointments may be made by the commanding officer of the detachment, who will refer said action to the Brigadier General Commandant. If said appointment is duly approved, the pay will take effect from the date of original appointment."

"Where enlisted men of the Marine Corps are regularly detailed as signalmen by the commanding officer of any vessel of the Navy, and serve at least one month in that capacity, they shall, during the time of said services, receive the same compensation in addition to their monthly pay as is now or may hereafter be allowed enlisted men of the Navy under like circumstances." (Executive order Nov. 16, 1907; G. O. No. 58, N. D., 1907.)

10601. Enlisted men of the Navy regularly detailed as signalmen receive the following compensation in addition to the monthly pay of their rating:

Signalman, first class	$3.00
Signalman, second class	2.00
Signalman, third class	1.00

(See N. D. G. O. 110, Oct. 22, 1902.)

10602. The date of approval by the Major General Commandant of details as signalmen, where such is required by Marine Corps orders, will be shown on the first pay roll upon which such credit for such pay is claimed.

10603. Pay for signalmen is not forfeited while a marine is on furlough, provided his "regular detail" is not revoked during such period.

10604. Commanding officers of advanced base and expeditionary forces, and of posts outside the continental limits of the United States, are authorized to detail signalmen for organizations under their command to fill vacancies in authorized complements. Details as signalmen will be shown on the muster and pay rolls of the organization next rendered after the details are made. (See par. 134 (1) M. C. Orders, 1917.)

10605. The detail of a marine as signalman may be terminated at the pleasure of the appointing power, and automatically ceases upon the transfer of the man from the organization in which he was detailed. (See par. 134 (2), M. C. Orders, 1917.)

10606. For authorized complements of signalmen for the different posts and organizations, see 136 M. C. O.

SPECIALIST RATINGS (ACT OF JUNE 4, 1920, 41 STAT., 761.)

10700. Under such regulations as the Secretary of War may prescribe, enlisted men of the sixth and seventh grades may be rated specialists, and receive extra pay therefore per month, as follows: First class, $25; second class, $20; third class, $15; fourth class, $12; fifth class, $8; sixth class, $3; * * *. (Act June 4, 1920, 41 Stat., 761.)

10701. The provisions of section 4 of the Army reorganization act of June 4, 1920, 41 Stat., 761, that enlisted men of the Army of the sixth and seventh grades may be rated as specialists and receive extra pay therefor at certain specified rates per month, is applicable to the Marine Corps in so far as the Secretary of War may apply said provisions of law to the infantry of the Army. (27 Comp., 31, July 9, 1920.)

10702. Privates, first class, and privates performing extra duty by competent authority will, by virtue of this order, be rated as specialists, and may be replaced by the same authority, under the provisions of the said section 4–b of the Army reorganization act, and of Article I, paragraph 10, of War Department General Order No. 36, dated June 19, 1920, as follows:

"Enlisted men of the grades of private, first class, and private who, on June 30, 1920, are assigned to duties which entitle them to additional compensation will be given specialist ratings as follows:

"(*a*) Specialist, third class, ($15) All men detailed on extra duty under the provisions of paragraph 170, Army Regulations, and of existing law who are entitled to extra duty pay at the rate of 50 cents per day.

"(*b*) Specialist, fourth class, ($12): All men detailed on extra duty under the provisions of paragraph 170, Army Regulations, and of existing law, who are entitled to extra duty pay at the rate of 35 cents per day; privates, first class and privates engaged on duties connected with the Washington-Alaska Military Cable and Telegraph System.

"(*c*) Specialist, fifth class, ($8): Surgical assistant, Medical Department.

"(*d*) Specialist, sixth class ($3): Dispensary assistant, Medical Department; nurse, Medical Department.

"Specialist ratings of the class covered by this paragraph will be limited to men who would be entitled to compensation under laws and regulations existing prior to the approval of the act of June 4, 1920. Specialists of this class who are relieved from duty entitling them to their rating pay may be replaced by other privates, first class, and privates, who will be entitled to similar ratings." (643 M. Co.)

10703. (1) In addition to the ratings authorized in Marine Corps Orders, No. 18 (series 1920), enlisted men of the grades of private, first class, and private, who are assigned to duty as musicians with Marine Corps bands, except the Marine Band, will be given ratings as musicians, first, second, or third class, with extra monthly pay as specialists corresponding to that provided in War Department General Orders No. 36, June 19, 1920, as indicated, effective from November 1, 1920, viz:

Specialists, third class ($15): Musicians, first class.
Specialists, fourth class ($12): Musicians, second class.
Specialists, fifth class ($8): Musicians, third class.

(2) In future there will be two classes of bands (other than the Marine Band) authorized in the Marine Corps. They will be known as post bands and regimental bands, and will be organized as follows:

POST BANDS.

1 first sergeant	Band leader.
1 gunnery sergeant	Assistant leader.
12 privates, first class	Musicians, first class.
5 privates	Musicians, first class.
10 privates	Musicians, second class.
20 privates	Musicians, third class.

REGIMENTAL BANDS.

1 first sergeant	Band leader.
1 sergeant	Assistant leader.
6 privates, first class	Musicians, first class.
3 privates	Musicians, first class.
4 privates	Musicians, second class.
13 privates	Musicians, third class.

(3) Men covered by this order will be carried on current muster rolls as privates, first class, or privates, with appropriate specialists ratings. (676, M. C. O.)

10704. The term "specialist," as used in section 4b of the act of June 4, 1920, 41 Stat., 761, which the Secretary of War is authorized to apply to enlisted men of the Army of the sixth and seventh grades with additional pay therefore, was intended, among other things, to take the place of extra-duty pay as heretofore provided, and has no application to statutory professional military ratings theretofore authorized by law, such as marksman, sharpshooters, expert riflemen, military telegraphers, etc. (27 Comp., 336, Oct. 9, 1920.)

10705. The grade of enlisted men of the Army not being changed by acceptance of specialist rating authorized by section 4b of the act of June 4, 1920, 41 Stat., 761, enlisted men in the service on June 4, 1920, who were then entitled, under laws in effect prior to that date, to a higher rate of pay than that provided in said section 4b of the act of June 4, 1920, are permitted under the saving clause in the same act to continue to receive such higher rate of pay, so long as they hold the same grade, until the termination of the enlistment in which serving on June 4, 1920, and also to the allowance of the specialist rating. (27 Comp., 393, Oct. 26, 1920.)

STATEMENTS OF DIFFERENCES.

10800. After examination of a disbursing officer's returns, the General Accounting Office renders to the officer concerned a statement of differences. Such statement serves to notify the disbursing officer whether or not the balance due the Government as shown by his account current agrees with the balance due as computed by the General Accounting Office after passing upon the correctness of the account. Where a difference exists, the items making up the amount thereof are enumerated, the reason why they were not passed being stated in each case.

10801. Differences are of two kinds, viz, suspensions and disallowances.

(*a*) Suspensions of items in a disbursing officer's account are made by the auditor "in order to obtain further evidence or explanation necessary to their settlement." (Act July 7, 1894.)

"A suspension of action by an auditor is not a final decision of such officer." (1 Comp., 381, Apr. 19, 1895.)

Suspensions if not removed will subsequently appear as disallowances.

(*b*) Disallowances: A paymaster is required to make good from his own funds all disallowances in his accounts not removable by any other method.

10802. Suspensions are removable only by the auditor. (1 Comp., 381, Apr. 19, 1895.) Disallowances are removable within one year only by the comptroller; subsequently only by the auditor. (4 Comp., 303, Dec. 9, 1897.) Removal may be directed by the Court of Claims.

10803. Methods of securing removal of differences: (*a*) Explanation or argument: In the case of suspensions, appropriate explanation as to the circumstances of each particular item may be made to the General Accounting Office through the paymaster, Marine Corps.

10804. In the case of disallowances, appropriate explanation concerning the applicability of laws, regulations, and decisions may be made to the Comptroller General of the United States in the form of an appeal.

10805. A suspension not susceptible of explanation, or a disallowance of an illegal payment in a personal account, or discovery of an overpayment due to error, will be checked against the account of the person to whom the payment was improperly made if such person is still carried on the rolls of the disbursing officer concerned; if transferred, the necessary request for checkage, in duplicate, will be forwarded to the disbursing officer on whose roll the account is borne. The request for checkage will contain an extract from the General Accounting Office's statement showing in detail the reason why the checkage

is required. Upon the return of a copy of the request for checkage, duly certified as to checkage, the same will be forwarded to the General Accounting Office, via the Paymaster, Marine Corps, with request that the suspension or disallowance be removed.

10806. Copies of statement of differences furnished the disbursing officer by the General Accounting Office will be supplied by the Paymaster, Marine Corps, to all other paymasters or special disbursing agents of the paymaster's department. Upon receipt of his statement of differences the disbursing officer whose account is affected will take the proper steps to adjust the accounts at the earliest possible date. Paymasters who have received copies of statements of differences of other officers will take steps to withhold any amounts suspended or disallowed in the accounts of men on their rolls who are due for discharge, notifying the disbursing officer concerned of the action taken. In order that this latter may be properly carried out, each disbursing officer should keep a card record of all suspensions or disallowances appearing in statements of differences, referring to same as occasion demands.

10807. Commanding officers of marine detachments paid by supply officers should notify the Paymaster, United States Marine Corps, as early as practicable of the action taken in adjusting overcredits and other items of administrative analysis.

10808. "A deposit by an officer to the credit of the Treasurer of the United States at the request of an auditor of an amount of pay disallowed by the latter, and a covering of the same into the Treasury, does not amount to a voluntary payment, and does not preclude the officer from an appeal to the Comptroller of the Treasury from the settlement of the auditor." (19 Comp., 372, Dec. 20, 1912.)

STATEMENTS OF ACCOUNT.

10900. In rendering statements of account on request of the General Accounting Office, or otherwise, Form N. M. C. 43 (detailed statement of account) will invariably be used.

10901. This form will invariably be used in transferring the pay accounts of deceased officers and enlisted men to the General Accounting Office, and will be submitted in duplicate, through the Paymaster, Marine Corps. In order that the account may be transferred with the least possible delay, the commanding officer will, immediately after the death of an enlisted man, prepare and submit to the disbursing officer concerned Form N. M. C. 90 (Statement closing account for settlement).

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STATEMENT OF DISBURSING ACCOUNTS.

11000. The Treasurer of the United States, or the depositary, will furnish each disbursing officer with a detailed monthly statement of his account. (Treas. Dept. Cir. No. 195, Jan. 24, 1921.)

11001. Upon the receipt of a statement of disbursing account (T. D. Form 5215) from the Treasury Department, the disbursing officer concerned will, at the earliest practicable date, cause the numbers and amounts of all checks and certificates of deposit entered thereon to be verified with his records. If the statement and check and deposit records agree, acknowledgment of the statement need not be made. If the statement and check record are not in agreement the fact will be reported immediately to the treasurer. The stub (or other record) of each check shown on the statement as having been paid will be indicated, e. g., "Paid, July, 1920." When this has been done a list of the outstanding checks (those remaining unpaid), showing the number and amount of each check, will be prepared and retained by the disbursing officer for use in checking up the next statement received. The sum of the unpaid or outstanding checks subtracted from the "balance" reported on the statement should equal the net balance on deposit as shown on the account current and check record on the last day of the month.

11002. "If disbursing officers do not for any reason receive from their depositories the monthly statements required to be rendered to them * * * in time for them to analyze their balances in the manner contemplated by the standard form of account current * * * they shall not delay the rendition of their accounts so as to make them delinquent, but shall compute their net balances from the check stubs and state that such balances are so computed, together with a report of the cause of their failure to compute such balances in the prescribed manner." (Treas. Cir. July 29, 1907.)

11003. Disbursing officers on being relieved from duty at a station, or from disbursing duty, will take with them a complete list of outstanding checks in their account, to date of transfer or relief from disbursing duty, on Form N. M. C. 542, for their information in issuing duplicate checks (if necessary) and checking up Treasury statement of disbursing account.

TIME.

11100. "Where the compensation of any person in the military service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into 12 equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the 31st of any calendar month from the computation and treating February as if it actually had 30 days. Any person entering the service of the United States during a 31-day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the 30th day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the 31st day of any calendar month one day's pay shall be forfeited." (Acts June 12 and 30, 1906, 34 Stat., 248, 763.)

11101. "The provision in section 4 of the act of April 28, 1904, for computing payments of annual or monthly compensation, is applicable to payments of annual or monthly compensation in the Army.". (11 Comp., 24, July 19, 1904.)

11102. Under the provision in section 4 of the act of April 28, 1904, for computing payments of annual or monthly compensation, where an employee serves the first day of a 31-day month and is absent on leave without pay during the remaining 30 days, and no other person is employed in his place during such absence, he is entitled to one day's pay. (11 Comp., 109, Aug. 26, 1904.)

11103. "The Assistant Surgeon General of the Public Health and Marine Hospital Service, whose salary was increased, by operation of law on the tenth day of a 28-day month, from $3,770 to $4,060 per annum, is entitled for his services during said month to nine-thirtieths of the one-twelfth part of $3,770 and twenty-one thirtieths of the one-twelfth part of $4,060." (11 Comp., 503, Mar. 3, 1905.)

11104. A rural letter carrier who served from the 1st to the 14th, inclusive, of a 31-day month and was succeeded on the 15th of the month by a newly

appointed carrier who served during the remainder of the month is entitled to fourteen-thirtieths of the monthly pay of a carrier on said route, and his successor is entitled to sixteen-thirtieths thereof. (11 Comp., 726, June 5, 1905.)

11105. "Under section 4 of the act of April 28, 1904, the salary of an officer of the Government promoted in grade during the month of February should be computed on the basis of a 30-day month and paid in one monthly installment at the two different rates." (13 Comp., 1, July 5, 1906.)

11106. "For the purpose of computing compensation, and for computing time for services rendered during a fractional part of a month, each and every month shall be held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the 31st of any calendar month from the computation and treating February as if it actually had 30 days. When a promotion or demotion occurs during any month from a place to another place carrying a different compensation, services under such promotion or demotion will be considered as fractional service." (Bu. Memo. 76, p. 393; Comp. Dec. June 28, 1907.)

11107. "Where a sergeant in the Army is discharged on February 8, and on February 9, he accepts the appointment of second lieutenant, such officer is entitled, under the acts of March 2, 1903 (32 Stat., 934), and April 28, 1904 (33 Stat., 513), to be paid for such month of February 8 days as a sergeant and 22 days as a commissioned officer." (18 Comp., 983, June 15, 1912.)

11108. "An officer or employee will be paid for each day in a 30 or 31 day month for which he is in a duty or pay status, except for the 31st day." (20 Comp., 867, June 27, 1914.)

11109. The concluding proviso of section 6 of the act of June 30, 1906 (34 Stat. 763), "That for one day's unauthorized absence on the 31st day of any calendar month one day's pay shall be forfeited," has no application to employees of the Government resigning at the close of day on the 30th of a 31-day month; hence, there is no authority for deducting one day's pay from the compensation of employees whose services for the Government terminate on the day preceding the 31st day of the month, when otherwise entitled thereto. (26 Comp., 68, Feb. 26, 1920.)

TRANSFER OF FUNDS.

11200. "All persons charged with the safekeeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are required to keep an accurate entry of each sum received and of each payment or transfer." (Sec. 3643 R. S.)

11201. A disbursing officer has no right to make any transfer of funds in his accounts from one appropriation to another. Such transfers never have been recognized by the accounting officers of the Government. This does not apply, however, to disbursements where all moneys received are on account of "General account of advances."

11202. Disbursing officers are not authorized to transfer funds standing to their credit with one depositary to their credit with another depositary; such transfers will be made by the Secretary of the Treasury upon requests of the heads of the departments under which the officers are serving. (Treas. Cir. 195, June 8, 1920.)

11203. Although an officer may be charged on the books of the Treasury with the amount of requisitions made in his favor, yet he is not held accountable for money until it shall have come to his hands. (R. 1750(1).)

11204. In each transfer of funds the receiving officer must state on the receipt given that he holds himself accountable to the United States for the sum received. The officer making the transfer shall state whether the funds transferred were in cash, i. e., currency, or by check. If by check, the date, number, and depositary on whom drawn must be stated. (R. 1750(2).)

11205. When transfers have been made to or funds received from more than one officer the accounts so transferred or received from each officer shall be stated separately. (R. 1750(3).)

11206. Unless specifically authorized by the department, transfers of public funds between officers in the United States, except when made by fleet, squadron, or division paymasters on duly approved requisitions, are prohibited. (R. 1769(2).)

11207. Where a disbursing assistant quartermaster, Marine Corps, under detail as special disbursing agent, Paymaster's Department, transfers funds from his paymaster's account to his quartermaster's account, the following form of certificate will be prepared and filed with his account current as special disbursing agent, viz:

OFFICE SPECIAL DISBURSING AGENT,

_____ (place) _____ (date).

INVOICE OF FUNDS.

I hereby certify that on _____ (date) I transferred to myself as assistant quartermaster, Marine Corps, the sum of _____ (amount) in cash (or check No. ____ dated _____) for the payment of current bills, and that I hold myself accountable to the United States for the amount in question. Authority for said transfer _____ (here state authority).

JOHN DOE,
Captain, A. Q. M., S. D. A.,
P. M. Dept., U. S. M. C.

11208. Hereafter public funds in transit for ultimate delivery to some particular officially designated person will be accounted for by officers of the Pay Corps who, at any time, may be entrusted with the funds while en route to destination, in the following manner:

The officer receiving the funds will give a receipt to the officer from whom he received them. The receipt will show clearly the date of the transaction, the names of both parties thereto, the ship, or station to which each officer is attached, and the amount of funds received. The facts of the transaction, as shown on the receipt given or taken, will be recorded on the respective account current of each officer concerned. Receipts covering such transfers will be attached to the account current forwarded to the Auditor for the Navy Department. (Bu. Memo. 197, p. 4298.)

11209. "The transfer of funds by one quartermaster or paymaster to another is such a disbursement as to entitle the transferring officer to credit in his accounts, and being a disbursement that may be made either in cash or by check comes within the provisions of Treasury Department Circular No. 52 of 1907, and where such transfer is made by check no receipt from the officer receiving the funds is required." (14 Comp., 382, Dec. 27, 1907.)

11210. Under the provisions of the act of March 4, 1915 (38 Stat., 1084), when one bureau of the War or Navy Department procures supplies or performs any service for another bureau of such department the head of the department for which the supplies are to be procured or the service performed may cause its funds to be transferred on the books of the Treasury Department to the procuring department for direct expenditure by it. The funds so transferred are to be expended and accounted for under the rules and regulations of the department to which they are advanced. (21 Comp., 819, May 22, 1915.)

11211. All disbursing officers in reporting the transfer of funds on accounts current will show the name of the officer to whom transferred or from whom received, in order that the same may be readily traced and properly accounted for. If the account current does not afford sufficient space for this, supplementary statement will be prepared and attached thereto.

In taking up foreign money on accounts current, the amount of foreign money, the rate of exchange used in converting it and the United States equivalent should be stated as—

£10,000–0–0 at $4.76–7/16=$47,643.75. (Bu. Memo. 215, p. 4763.)

11212. The transfer of funds by a disbursing officer in the United States to a disbursing officer in a foreign country through the medium of a bill of exchange purchased of a banker in the United States and payable in the currency of the foreign country is not authorized. (Bu. memo. 181, p. 3924; Comp. Dec. Mar. 17, 1916.)

TRANSFERS—ENLISTED MEN.

11300. Transfer pay accounts (N. M. C. 40 or 41) of marines are required in the following cases: Deserters, general court-martial prisoners transferred to prison for confinement, enlisted men placed on the retired list, and retired enlisted men ordered to and relieved from active duty. Form N. M. C. 90 (Statement closing account for settlement) will be furnished the disbursing officer concerned by the commanding officer in each of the cases enumerated, except retired enlisted men ordered to active duty.

11301. Pay accounts should invariably be furnished the paymaster concerned on Form N. M. C. 90 in the case of enlisted men of the Navy attached to marine organizations, when transferred from one organization to another, or from one paymaster to another, or when the organization to which they are attached is transferred as a unit.

11302. Upon the transfer of any enlisted man, detachment, or organization of marines, to or from any ship, station, organization, or to expeditionary service, the commanding officer of marines will furnish the paymaster of the ship or station from which the transfer is made with a copy of his report of transfers as rendered on Form N. M. C. 312 to the adjutant and inspector's department, United States Marine Corps.

11303. All charges to be made against the accounts of enlisted men transferred, except post exchange dues, for which a special column is provided, will be noted in the service record book, in the space provided for "Other checkages pending."

"Pay officers of vessels in forwarding the accounts of enlisted men of the Marine Corps to shore stations for discharge should submit therewith a detailed statement of each account at the time of transfer." (Bu. Memo. 44, p. 441.)

11304. When a marine detachment is ordered on shore duty requiring the service of a marine pay officer, the accounts of such officers and enlisted persons of the Navy as accompany and are attached to said detachment shall be regularly transferred to and carried by the marine pay officer, and they shall be paid in the same manner as the officers and men of the Marine Corps with whom they are serving. (R. 1800.)

11305. When marines serving afloat are transferred to another ship or station, commanding officers of marines will furnish the pay officers a copy of the report of transfer, to enable them to transfer the deposit record books and allotments of such men, if any.

11306. Upon receipt of such copy of this report the pay officer should transfer the deposit record books and allotments of such men to the pay officer of the ship or station to which the men are transferred, and at the same time prepare an invoice in triplicate (accompanying the same by individual receipts) for any items of clothing or small stores that may not have been charged to the marine on rolls rendered prior to the transfer, which invoice should be signed by the commanding officer of the marine detachment.

11307. In transferring allotments and deposit record books of marines pay officers should use Marine Corps Forms N. M. C. 658 and 659, respectively, for this purpose.

11308. In all cases of deserters and general court-martial prisoners two copies of transfer pay accounts will be made out by the paymaster concerned after the receipt of Forms N. M. C. 90 and 146 from the post. The paymaster will certify and forward both copies to the pay officer of ship or station where the accounts pass for payment, the receipted copy, when returned, to be filed as voucher with the rolls of the old station; the other copy with the rolls of the new. The amount of credit or debit on account of clothing, as shown by Form N. M. C. 146, will not be included in the balance in any case. The transfer clothing account, Form N. M. C. 146, should, however, accompany these pay accounts to the pay officer of the prison or the deserters' roll, respectively.

11309. The "Service record" and "Remarks" should be a transcript of what appears on Form N. M. C. 90, and should contain an additional notation under "Remarks" as to "Total deposits to date of transfers," if any; the "Book No." in such cases to be supplied by the paymaster certifying the account.

11310. Transfer pay accounts should invariably be furnished by officers of the Supply Corps of the Navy in the case of enlisted men of the Navy transferred to marine organizations for duty and also when such men are transferred from one organization to another or from one paymaster to another, as well as in the case of the transfer of an entire organization, to which such men are attached. (See Bu. Memo. No. 188, p. 4063.)

11311. Where an enlisted man of the Navy, attached to an organization paid by a paymaster of the Marine Corps, is transferred, two copies of transfer pay account will be prepared by the paymaster after the receipt by him of Form N. M. C. 90, which should be furnished by the commanding officer of the organization to which the man is attached. The paymaster will certify and forward both copies of the account to the paymaster of the ship or station to which the man is transferred, the original to be filed with the account where taken up, the duplicate to be receipted and returned to the paymaster from whom received for file with the roll upon which the transfer account appears. Transfer of accounts effected under the foregoing will be prepared on Form N. M. C. 40, where men are "Paid in full" or have balances "Due and unpaid," and Form N. M. C. 41, when transferred with a balance "Overpaid."

TRANSFERS—OFFICERS.

11400. Officers receiving orders for change of stations which involve the transfer of their pay accounts to another paymaster should immediately notify the paymaster who carries their accounts of such fact, and request their transfer pay accounts and such pay as they may wish to draw, at the same time requesting such advances and forwarding such allotments as they may desire, and their orders may entitle them to receive, or register under the regulations. Certified copies of their orders detaching them from an old or attaching them to a new station should not be required by the transferring or receiving paymaster unless the same are necessary to cover the payment of advances or to establish the date of the discontinuance of an old or beginning of a new allowance, such as commutation of quarters, foreign-service pay, and the like. In each of the above-mentioned cases duplicate certified copies of orders with all endorsements should be furnished.

11401. Form N. M. C. 40 will be used to transfer the accounts of officers who have balances due and unpaid or paid in full. Two copies will be prepared and certified by the paymaster having the officer's account and forwarded to the paymaster who is to take up the account. Where it is impracticable so to forward the accounts they should be delivered to the officer transferred for further delivery by him to the paymaster taking up his accounts.

11402. A third copy should be prepared and forwarded for the information of the Paymaster, Headquarters, United States Marine Corps, whenever an allotment is transferred on this form.

11403. The paymaster receiving the accounts of an officer transferred to his rolls will acknowledge receipt by completing that part of the form reserved for this purpose and return the duplicate copy to the paymaster from whom received. The original will be retained and filed with the officer's account.

11404. Where an officer is transferred with a balance overpaid Form N. M. C. 41 will be used.

TRANSPORTATION.

11500. For detailed instructions governing transportation (issue of requests, billing, payment, etc.) see paragraphs 11 to 53, inclusive, Instructions Governing Transportation for United States Marine Corps.

11501. Transportation furnished upon an officer's orders to or from duty will be endorsed upon his original orders, and two certified copies of such orders must accompany the voucher for the expenditure.

11502. Transportation requests issued by officers on recruiting duty, covering transportation for themselves, will be stamped on the face thereof: "Bill to _____ _____."

(Paymaster carrying their accounts.)

11503. Recruiting officers will procure for themselves on Government transportation requests all railroad tickets for transportation, except transportation over interurban lines and for Pullman accommodations. (922 R. I., 1921.)

11504. Such officers will be reimbursed by the proper officer of the Paymaster's Department to the amounts of the actual cost to themselves of Pullman accommodations and railroad tickets over interurban lines as paid for in cash by them at the time of travel, traveling expense claims embodying the same to be submitted as often as may be convenient to the claimants, not exceeding, however, four for one calendar month. (923 R. I., 1921.)

11505. Officers traveling on recruiting duty will use trains on which no extra fare is charged or, if they do use for any reason a train on which an extra fare is charged, they will not bill the excess to the Government for payment. (924 R. I., 1921.)

11506. The classes of transportation which should be billed to the Paymaster's Department, United States Marine Corps, are:

Officers traveling without troops.
Officers on recruiting duty.
Civilian employees (clerks and draftsmen only).
Transportation discharged enlisted men for sea travel.

11507. Payment for the classes of transportation referred to in the preceding paragraph, whether or not land-grant deductions are involved, will ordinarily be made by the disbursing officer concerned. When payment is apparently due in some amount, but questions arise which require adjudication, the establishment of facts, or production of further evidence, the bill may be referred to the Auditor for settlement with a statement of the reason for such action. (See T. D. Circular No. 212, Nov. 20, 1920.)

11508. Reimbursement for transportation procured and paid for by an officer of the Marine Corps traveling under proper orders to, from, or within a foreign country, or the island possessions of the United States, will be made on Form N. M. C. 420 P. M. (Traveling expense).

11509. When public bills for transportation are submitted for payment they should be accompanied by the original transportation requests.

11510. When payment is to be made by a disbursing officer, the signature to the certificate on the face of the voucher should be made by the certifying officer in the upper space therefor, and the signature of the approving officer in the lower space; or if the authority to certify and approve be combined in one officer, the lower space may be used for one signature to cover both certification and approval.

11511. When payment is to be made by direct settlement of the General Accounting Office, the signature of the certifying officer should be made in the upper space, and the approval and reference to the General Accounting Office should appear in the space provided therefor on the second fold.

11512. When officers or civilian employees, ordered to travel without troops, have been furnished transportation involving sea travel, duplicate certified copies of their orders with all endorsements thereon should be furnished the paymaster concerned. (See par. 16, Instructions Governing Transportation of Troops.)

11513. Upon the discharge of any enlisted man under honorable conditions the law (see par. 11700 this manual) requires that transportation and subsistence in kind for the specified sea travel, over the statutory shortest usually traveled route to his place of acceptance for enlistment, should be furnished or tendered him. If tender be accepted then this transportation and subsistence *in kind* should be supplied the discharged man after his discharge. *For the land travel* in the journey both within and without the United States, mileage at five cents per mile rather than transportation and subsistence in kind (act of Feby. 28, 1919), should be credited him in his final settlement. If the man declines to accept the tender of the transportation and subsistence in kind *for the sea travel*, through his desire immediately to reenlist or for any other cause, a proper record of this tender and of its nonacceptance, or its waiver, should be made on the final settlement, by the commanding officer of the post, and, whether accepted or declined, proper note should be made by such commanding officer in the space provided; but in a case where the accounts are paid by a naval pay officer, this record should further be made under "Remarks" on pay rolls where the final settlement of the account is extended.

Where men accept transportation for sea travel due them on discharge under the law, the man's commanding officer should arrange for the furnishing of the same by requesting the representative of the Quartermaster's Department at or nearest the official port of embarkation, to furnish the man, upon his presenting himself in person within a reasonable time, not exceeding one year,

and upon proper identification, with transportation and subsistence for the sea travel from the port of embarkation to the port of debarkation on the usually traveled route nearest to the place of acceptance for enlistment, the transportation so furnished to be billed to the assistant paymaster, Marine Corps, nearest the port of embarkation where the transportation is furnished.

When making final settlement with enlisted men where sea travel is involved, the Paymaster should note on final settlement that transportation for sea travel should be furnished under the above paragraph if accepted by the man.

11514. "When transportation has been furnished employees upon requests therefor issued by the Government, and it subsequently develops that there is no appropriation available for the payment thereof, the railroad companies furnishing such transportation can not be presumed to have known such fact, and they are legally entitled to compensation for the services rendered in accordance with the requests." (16 Comp., 383, Dec. 15, 1909.)

11515. Forms of Government transportation requests may not be filled in with lead pencil, but must be completed by typewriter, indelible pencil or pen as required by regulation, and no service should be furnished upon any request not so completed or that shows any erasure or alteration. (27 Comp., 219, Aug. 31, 1920.)

11516. Alterations or erasures on a transportation request are not permitted. If explanations are required they should be made on the back of the request. (See par. 42, Instructions Governing Transportation of Troops.)

11517. "Allowance for extra services rendered in accordance with an unauthorized alteration of a request can not be made unless such services are specifically ratified and approved by proper authority." (16 Comp., 33, July 22, 1909.)

11518. "The approval of an account containing items for transportation furnished in accordance with an altered request is not an approval of the alteration unless specifically mentioned." (16 Comp., 33, July 22, 1909.)

11519. "Additional accommodations required by an employee over those originally provided for him should be paid for by himself and reimbursement requested therefor, which can only be made after the same are furnished and are ratified and approved as necessary and required for the Government's interest." (16 Comp., 33, July 22, 1909.)

11520. "A disbursing officer is not authorized to pay a claim for transportation services rendered the Government without proper authority, though the claim for said services is a legal one against the United States.

"The fact that a claim is legal and just against the United States is not itself sufficient to authorize the payment therefor by a disbursing officer." (18 Comp., 79, July 29, 1911.)

11521. "The lowest net rate available for Government transportation is the cost by an authorized route by which a shipment can be moved at a through

published rate; the said net rate is the cost to the Government when said route is used, or any other route which equalizes therewith." (18 Comp., 331, Nov. 9, 1911.)

11522. "A route which is used only in emergencies and is not an authorized or available route for the public at the through tariff rate can not be used as the basis of equalization or for establishing the net rates to be applied on Government business unless said route is designated by the Government." (18 Comp., 331, Nov. 9, 1911.)

11523. The expense of transportation of the Marine Corps branch of the Naval Militia and National Naval Volunteers called into the service of the United States from the local to the Federal rendezvous to be mustered in and the return to the local rendezvous of those rejected, also after having been mustered into the service, is chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," subhead "Transportation and Recruiting." (Comp. Dec., May 9, 1917; Bu. Memo. 195, p. 4242.)

11524. Officers entitled to mileage under Army Laws and Regulations, who are authorized to be furnished transportation for which a deduction is made from their mileage allowances, will not be furnished transportation request for the surcharge and Pullman accommodations. (25 Comp., 532, Jan. 29, 1919.)

11525. The "existing war emergency" referred to in the act of October 6, 1917, changing the basis of payment for transportation services rendered the Government over land-grant roads organized under the act of July 28, 1866, did not end on November 11, 1918, the date of the signing of the armistice, and said roads are thereafter and until the emergency terminates entitled to the increased compensation for transportation of Government property and troops in accordance with provisions of the act of October 6, 1917. (25 Comp., 856, May 61, 1919).

11526. Civilian employees of the War Department traveling in connection with War Department duty and not in connection with Army duty, are not "troops" of the United States, and the cost of their transportation should be paid in full without land-grant deductions.

(*a*) No land-grant deductions should hereafter be made in payment for transportation of the following classes: Discharged soldiers, discharged military prisoners, rejected applicants for enlistment in Army, accepted applicants for enlistment in Army, retired soldiers, and furloughed soldiers. (27 Comp., 574, Dec. 24, 1920.)

11527. The term "troops of the United States," as used in land-grant acts, under which the Government is entitled to deductions from regular commercial charges on account of transportation, includes the following classes: Soldiers acting as instructors to the National Guard; Army officers ordered home for retirement; soldiers en route to hospital for observation and treatment, while escorting patients, and en route from hospital for duty; soldiers ordered to

court of inquiry as witnesses; Army officers on tour of duty in connection with court of inquiry; commissioned Army nurses; guards and prisoners enlisted as soldiers, where cost is to be charged to prisoners, and guards returning to station after accompanying prisoners, where cost is to be so charged; and soldiers traveling apart from a military organization. (21 Comp. Dec., 651, modified.)

Persons not enlisted as soldiers and not forming part of a moving army or detachment, but whose travel is payable from an appropriation for the Army, are not " troops of the United States " within the meaning of the land-grant acts. (27 Comp. Dec., 574, overruled, in part.) (1 Comp. Gen., 233, Oct. 22, 1921.)

TRAVEL ALLOWANCE—OFFICERS DISCHARGED.

11600. When an officer shall be discharged from the service, except by way of punishment for an offense, he shall receive for travel allowances from the place of his discharge to the place of his residence at the time of his appointment, or to the place of his original muster into the service, 4 cents per mile. And for sea travel on discharge, actual expenses only shall be paid to officers. (Act Mar. 2, 1901, 31 Stat., 902.)

11601. But hereafter, for the purpose of determining allowances for officers on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States and between the United States and Alaska shall not be regarded as sea travel, and shall be paid for at the same rates established by law for land travel." (Act of June 12, 1906, 34 Stat., 247.)

11602. Officers holding commissions in the Marine Corps or Marine Corps Reserve, if discharged (while in active service), will be paid travel pay at 4 cents per mile as follows:

(1) In the case of officers of the regular or temporary force, commissioned, warranted, or appointed from civil life: The place of acceptance.

(2) In the case of officers of the regular or temporary force, commissioned, warranted, or appointed from the ranks: The place of acceptance for enlistment—i. e., the place of his original entry into the service and not to a bona fide home as provided for enlisted men discharged subsequent to November 11, 1918, by the act of February 28, 1919.

(3) In the case of officers of the regular or temporary force, commissioned, warranted, or appointed from the Marine Corps Reserve: The place to which notice was to be sent for call to present tour of active service.

(4) In the case of officers of the regular or temporary force who were originally commissioned, warranted, or appointed in the Marine Corps Reserve from enlisted men of the regular Marine Corps, and were, thereafter, transferred to the regular or temporary force: The place of acceptance for enlistment as provided in paragraph (2) above.

(5) In the case of officers of the regular or temporary force, commissioned, warranted, or appointed from the National Naval Volunteers: The home rendezvous of the organization with which they reported for the present tour of Feederal service. If enrolled in the National Naval Volunteers after it had been called to active service: The place of acceptance for enrollment.

(6) In the case of officers discharged or disenrolled from the Marine Corps Reserve (other than Class 1 (c) and (d)), whose entire active service has been

in the reserve force: The place to which notice was to be sent for call to active service.

(7) In the case of officers discharged or disenrolled from the Marine Corps Reserve (other than Class 1 (c) and (d)), who were discharged from the regular Marine Corps to be enrolled and appointed in the Marine Corps Reserve: The place of acceptance for enlistment in the Marine Corps, if appointed from the ranks, or the place of acceptance or appointment in the regular Marine Corps if enrolled and appointed in the reserve from commissioned, warranted, or appointed grades in the regular or temporary force of the Marine Corps proper.

(8) In the case of officers discharged or disenrolled from the Marine Corps Reserve who were formerly members of the National Naval Volunteers and were transferred to the Reserve Force by the act of July 1, 1918: The places specified in paragraph (5) above.

(9) Upon discharge they may be paid final pay, including travel pay, before leaving a post or camp. (M. C. O. No. 59, 1918.)

11603. Pay overdrawn by an officer is a proper charge against travel pay due him on discharge. (Comp. Treas., July 28, 1899; see Par. 1904, Manual Q. M., U. S. A., 1916.)

11604. An officer of the Army who was discharged on December 2, 1898, to take effect December 31, 1898, and ordered to proceed to his home, but who remained in service until his discharge took effect, is not entitled to mileage to his home, but is entitled to travel pay to the place where he entered the service. (6 Comp., 360, Oct. 18, 1899.)

11605. A dismissal of an officer of the Army by the President under section 17 of the act of July 17, 1862, 12 Stat., 596, "for any cause which, in his judgment, either renders such officer unsuitable for, or whose dismission would promote, the public service," is not a discharge "by way of punishment for an offense" within the meaning of the act of January 29, 1813, 2 Stat., 796, and it does not deprive him of the traveling allowance provided for therein. (7 Comp., 544, March 18, 1901.)

11606. Where an officer of the Army, not disabled by sickness or wounds, tendered his resignation without the assignment of any reason therefor and it was accepted "for the good of the service," his resignation must be regarded as having been made for his own convenience, and he is not entitled to travel pay. (7 Comp., 740, May 11, 1901.)

11607. An officer who tenders his resignation and is honorably discharged is not entitled to travel pay. (189 U. S., 471, Apr. 27, 1903 (case U. S. *v.* Sweet). See par. 1902, Manual Q. M., U. S. A., 1916.)

11608. An officer of the Marine Corps Reserve who is disenrolled at his post of duty instead of being ordered to his home for disenrollment is entitled to travel allowance to his home at the rate of 4 cents per mile provided by the act of March 2, 1901. (25 Comp., 630, Feb. 28, 1919.)

11609. When an officer of the Army is discharged at the place where he received appointment, such place is the place of residence within the meaning of the travel pay law of March 2, 1901, 31 Stat., 902, to which he is entitled to be returned upon honorable discharge. (25 Comp., 860, May 8, 1919.)

11610. Where an enlisted man of the Army was discharged to enable him to accept a commission, such discharge is in the nature of a release from his contract of enlistment to allow him to continue in the military service at a higher rate of pay, and his service both as enlisted man and officer is regarded as continuous, upon discharge from which he is entitled to travel allowances as provided by act of March 2, 1901, 31 Stat., 902, at the rate of 4 cents per mile to the place of enlistment. (26 Comp., 359, Nov. 5, 1919.)

TRAVEL ALLOWANCE—ENLISTED MEN.

11700. That an enlisted man honorably discharged from the Army, Navy, or Marine Corps since November eleven, nineteen hundred and eighteen, or who may hereafter be honorably discharged, shall receive five cents per mile from the place of his discharge to his actual bona fide home or residence, or original muster into the service, at his option: *Provided*, That for sea travel on discharge, transportation and subsistence only shall be furnished to enlisted men: *Provided*, That naval reservists duly enrolled who have been honorably released from active service since November eleven, nineteen hundred and eighteen, or who may hereafter be honorably released from active service, shall be entitled likewise to receive mileage as aforesaid. (Act Feb. 28, 1919; 40 Stat., 1203, amending section 126, act June 3, 1916.)

11701. That section 126 of the act entitled "An act for making further and more effectual provisions for the national defense, and for other purposes," approved June 3, 1916, as amended by section 3 of an act entitled "An act permitting any person who has served in the United States Army, Navy, or Marine Corps in the present war to retain his uniform and personal equipment, and to wear the same under certain conditions," approved February 28, 1919, shall be held to apply to any enlisted man for whom the law authorizes travel allowances as an incident to entry upon and relief from active duty with the Army who has been called into active service during the present emergency, or who shall hereafter be called into active service. (Act Sept. 29, 1919.)

11702. That in case any enlisted man or enrolled man who, since the 11th day of November, 1918, has been or hereafter shall be discharged from any branch or class of the naval service for the purpose of reenlisting in the Navy or Marine Corps or heretofore has extended or hereafter shall extend his enlistment therein, he shall be entitled * * * to travel pay as authorized in section 3 of the act entitled "An act permitting any person who has served in the United States Army, Navy, or Marine Corps in the present war to retain his uniform and personal equipment and to wear the same under certain conditions," approved February 28, 1919. * * * (Act June 4, 1920.)

11703. But hereafter, for the purpose of determining allowances for enlisted men on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel." (Act June 12, 1906; 34 Stat., 247; see R. 1810–2.) This law is applicable to the Marine Corps under the pro-

visions of section 1612, Revised Statutes. (Bu. Memo. 141, p. 2321; Comp. Dec., Oct. 31, 1912.)

11704. The information required to be shown on Form N. M. C. 90 (statement closing account for settlement) as to the bona fide home or residence will be as provided in paragraph 565 (3) and 729, Marine Corps Orders.

11705. The place of acceptance of an applicant for enlistment is the place at which he applied for enlistment, was examined by the doctor, and was accepted by the recruiting officer or noncommissioned officer in charge.

11706. Travel pay is an allowance as distinguished from pay, and no checkage should be made against such travel pay, except overpayments of pay (including allotments) if there is not sufficient pay or clothing money due to satisfy such overpayment.

11707. A soldier who was discharged after the expiration of his term of enlistment, to enable him to accept a civil employment, was not discharged by way of favor, but as a matter of right, and he is entitled to travel allowance." (7 Comp., 435, Feb. 14, 1901.)

11708. A marine should not be left at the place of his discharge without the means of procuring his transportation to place of enlistment and should be paid for travel allowances without regard to his indebtedness to the United States for clothing overdrawn. (8 Comp., 624, Mar. 13, 1902.)

11709. A soldier discharged for minority, concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to travel pay. (8 Comp., 655, Mar. 24, 1902.)

11710. A soldier discharged (by expiration of term of service while in the hands of civil authorities *awaiting trial*) should not be paid travel pay. His right to travel pay is dependent upon the final action of the civil authorities. If convicted, he is not entitled to travel pay; if acquitted, he is entitled to travel pay. (9 Comp., 249, Dec. 12, 1902.)

11711. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities, and to allowances including travel pay. (Comp., Dec. 15, 1902, P. M. G. O., 33840.)

11712. As a soldier must be furnished with transportation in kind for sea travel, if the Government furnishes such transportation by a longer route than that usually traveled, the soldier is entitled to travel pay from port of debarkation to his home. (Comp., Jan. 20, 1903, P. M. G. O., 11826–80.)

11713. A soldier discharged at his own request, for his own pleasure or convenience, is not entitled to travel pay. (189 U. S., 474, Apr. 23, 1903, case United States *v.* Barnett.)

11714. "A soldier discharged to enable him to accept a commisson is not entitled to travel pay." (Digest Comp., 1902, p. 218.)

11715. "When the Government, without attaching any condition thereto, grants the request of a marine that he be discharged at a certain place upon

expiration of enlistment, the marine does not waive his right to travel pay * * *." (12 Comp., 543, Mar. 20, 1906.)

11716. A soldier discharged on account of having a surviving parent dependent upon him for support, under the provisions of section 30 of the act of February 2, 1901, is entitled to travel pay, if he otherwise comes within the provisions of the laws governing the payment thereof. (13 Comp., 686, Apr. 5, 1907.)

11717. A soldier discharged without honor on account of imprisonment under sentence of civil court is not entitled to pay or allowances after date of arrest or to travel pay. (14 Comp., 116, Aug. 31, 1907.)

11718. "A soldier discharged on an Army transport en route from one port in the United States to another port in the United States is entitled to travel pay at the rate of * * * per mile for entire distance, via port of debarkation, from place of discharge to place of enlistment." (Comp., July 28, 1911.)

11719. "If the soldier so discharged does not reenlist before performing the journey to his home or place of enlistment, the cost of subsistence and transportation, if any, furnished him by the Government for all or any part of said journey is a proper debit against the amount of travel pay due." (18 Comp., 75, July 28, 1911.)

11720. "An enlisted man's indebtedness to the United States, on account of transportation furnished him in being returned to his station from absence without leave, is not a proper charge against the travel pay due him on discharge from the service." (18 Comp., 621, Feb. 23, 1912.)

11721. "An enlisted man of the Marine Corps who, in consideration of his discharge at the naval station, Guantanamo, Cuba, agreed to waive all claim to transportation to the United States, is entitled to an allowance for travel pay * * * from Guantanamo to Habana, Cuba." (Bu. Memo. 137, p. 2227; Comp. Dec., July 31, 1912.)

11722. "When an enlisted man is discharged from an enlistment (prior to its expiration) to enable him to accept an appointment * * *, he is not entitled to travel allowance from place of discharge to place of enlistment." (Bu. Memo. 150, p. 2770; Comp. Dec., Aug. 18, 1913.)

11723. "Checkage against the travel pay of a discharged enlisted man on account of indebtedness is unauthorized." (20 Comp., 707, Mar. 31, 1914; see, however, par. 11706.)

11724. Travel allowance is not subject to deduction to make good indebtedness of the soldier to the United States or to such instrumentalities of the Government as shall have been legally established, such as post exchanges, or company funds. (20 Comp., 707, Mar. 31, 1914; see, however, par. 11706.)

11725. An enlisted man of the Marine Corps may lawfully be paid travel allowance on discharge only at the rate then authorized by law, notwithstanding the fact that the law in force at the time of his enlistment authorized payment of such allowance at a higher rate. (23 Comp., 45, July 24, 1916; idem, Bu. Memo. 185, p. 4018.)

11726. Enlisted men who were called into the military service of the United States as members of organizations of the Organized Militia and who were mustered out of that service with their organizations, not at their place of muster in but as their company rendezvous, where they originally reported pursuant to the call of the President, are not entitled to travel allowances from the place of their muster out to the place of their muster into the United States service. Enlisted men who were called into the military service of the United States as members of organizations of the Organized Militia and who were mustered out of that service with their organization at a place other than their original company rendezvous, and were thereafter transported with their organizations, at Federal expense, to the place of their original company rendezvous as units of the National Guard, are not entitled to travel allowance from the place of their muster out to the place of company rendezvous or muster into the United States service. Enlisted men who were not members of organizations of the Organized Militia at the time when such organizations were called into the military service of the United States, but who subsequently enlisted as individuals therein, and who, after having been mustered out of the Federal service, were transported with their organizations, at Federal expense, to the home rendezvous of the organizations, are not entitled to travel allowance to the place of their muster into the United States service. (23 Comp., 282; Nov. 3, 1916.)

11727. Where a member of a National Guard organization in the Federal service reenliested in the field, and in a short time thereafter was returned to his home rendezvous with his organization and was there mustered out of the Federal service therewith, but, in common with the other members of his organization, was not released from his enlistment contract to serve the State as a member of the organization, he is not entitled, on such muster out of the Federal service, to travel allowance from the place of such muster out to the place of his reenlistment, outside the boundaries of said State. (23 Comp., 702; June 2, 1917.)

11728. An enlisted man of the Army, who was tried and convicted by the civil authorities, but released and returned to military custody under suspended sentence, is not, upon subsequent discharge because of such conviction, entitled to travel pay. (24 Comp., 52; July 23, 1917.)

11729. An enlisted man of the National Guard in Federal service, who is discharged from his enlistment to enable him to accept a commission in the National Guard and who, without fault on his part, fails to receive such promotion, is entitled to travel pay. (24 Comp., 61; July 25, 1917.)

11730. An enlisted man of the Navy, furloughed without pay in accordance with the act of August 29, 1916, resumes in all respects his former status upon being recalled to active service, and upon discharge at the completion of the unexpired portion of his enlistment is entitled to travel allowance and upon

reenlistment to the honorable-discharge gratuity, if otherwise authorized. (25 Comp., 231; Sept. 16, 1918.)

11731. Under the act of July 9, 1918, which authorizes the allowance of travel pay at the rate now prescribed by law for discharged soldiers to all enlisted men for whom the law authorizes travel allowance, the Marine Corps Reserve acquired the same rights as conferred upon the Army; and article 532, section 6, of the regulations governing the Naval Reserve Force does not operate to deprive members of the Marine Corps Reserve of that right. (25 Comp., 493; Jan. 11, 1919.)

11732. Enlisted men of the reserve, who were called to active service and are placed on an inactive status, will be paid travel pay at the rate of five cents per mile to their official residence given as the place to which notice was to be sent for the call to active service. (M. C. O. 59, 1918; Comp. Dec. Jan. 11, 1919; 25 Comp., 493.)

11733. Since the transfer of an enlisted man of the Regular Navy to the Fleet Naval Reserve at the expiration of an enlistment after 16 years of service has the effect of relieving him of all obligation under said contract of enlistment, it is to all intents and purposes a discharge at the expiration of enlistment such as to entitle him to travel allowances as provided by law. (25 Comp., 609; Feb. 19, 1919.)

11734. (*a*) Enlisted men of the Army, Navy, or Marine Corps who have been honorably discharged since November 11, 1918, should be paid by disbursing officers as provided in the act of February 28, 1919, travel pay at the rate of 5 cents per mile from the place of discharge to the place of original muster into the service, and if the place claimed as actual bona fide home or residence be at a greater distance the enlisted man may present his claim, for the difference between that amount and the amount paid, to the proper auditor, by whom the evidence as to his home or residence may be considered and the amount found due may be certified for payment.

(*b*) Enlisted men who were discharged between November 11, 1918, and February 28, 1919, and later, and who were paid travel pay at the rate of 3½ cents per mile, as provided in the act of June 3, 1916, may now be paid the difference of 1½ cents per mile from the place of discharge to the place of acceptance for enlistment, enrollment, or original muster into the service. Those claiming payment to the place of actual bona fide home or residence should file claim therefor with the proper auditor.

(*c*) Whether or not an enlisted man intends to make the travel to the place declared to be his "actual bona fide home or residence" to which he is paid travel pay on discharge, as provided in the act of February 28, 1919, is immaterial so far as payment is concerned.

(*d*) The fact that the United States Railroad Administration granted a rate of 2 cents per mile to enlisted men returning to their homes upon discharge does

not affect the right of such men to receive travel pay at the rate prescribed in the act of February 28, 1919.

(*e*) An enlisted man who is not dishonorably discharged nor discharged without honor, but is discharged under honorable conditions, although the word "honorably" is omitted from the discharge paper, may be considered to be honorably discharged within the meaning of the act of February 28, 1919, providing for travel pay.

(*f*) The provision in the act of July 9, 1918, authorizing the Secretary of War to grant travel pay at the rate "now prescribed by law" to all enlisted men for whom travel allowances are authorized as an incident to their entry upon and relief from active duty in the Army, is not modified or extended by the act of February 28, 1919, increasing the travel pay to 5 cents per mile for enlisted men who have been honorably discharged since November 11, 1918. (25 Comp., 792, Apr. 17, 1919.)

11735. The affidavit of an enlisted man made at or about the time of his discharge from the Army, that a certain place is his actual bona fide home or residence, will be sufficient evidence to warrant the disbursing officer in making payment of travel pay under the act of February 28, 1919, to the place so designated provided the service record made at the time of entering the military service also indicates the same place as his home or residence. (25 Comp., 849, May 3, 1919; modifies 25 Comp., 792, Apr. 17, 1919.)

11736. Under the act of February 28, 1919, an enlisted man whose bona fide home or residence is in the interior of a foreign country is entitled, in addition to the allowance for necessary travel in the United States, to be furnished transportation and subsistence for the sea travel involved and 5 cents per mile from the nearest port in the foreign country to his home or residence therein. (25 Comp., 750, June 17, 1919.)

11737. Enlisted or enrolled men of the naval service who are discharged and thereby become free to go where they please are entitled to the travel allowance at the rate of 5 cents per mile provided by the act of February 28, 1919 (40 Stat., 1203), but where such men are discharged under an agreement to reenlist they are not so entitled. (26 Comp., 21, July 9, 1919.)

11738. Enlisted men of the naval service discharged or released from active duty on November 11, 1918, are not entitled to travel allowance under the act of Fbruary 28, 1919 (40 Stat., 1203), which provides for those discharged *since* November 11, 1918. (26 Comp., 106, Aug. 6, 1919.)

11739. The words "naval reservists duly enrolled" in the act of February 28, 1919 (40 Stat., 1203), authorizing the payment of 5 cents per mile to naval reservists duly enrolled who are released from active duty, from place of discharge to actual bona fide home or residence or original muster into the service, is restricted to members of the Naval Reserve Force in the enlisted ratings; officers of the Naval Reserve Force released from active duty being entitled, by reason of the act of August 29, 1916 (39 Stat., 588), to the

same mileage as that of officers of the Regular Navy on active duty. (26 Comp., 169, Sept. 3, 1919.)

11740. The place of discharge of an enlisted man is the last place at which he was actually or constructively in the performance of duty, and it is from that place that he is entitled to travel allowance under the act of February 28, 1919 (40 Stat., 1203), to his bona fide home or residence or original muster into the service. (26 Comp., 207, Sept. 22, 1919.)

11741. Where an enlisted man of the Marine Corps, who was given an indefinite furlough pending the granting of discharge, proceeded at his own expense and for his own convenience to his home and place of enlistment and while there received his discharge, he is entitled, under the act of February 28, 1919 (40 Stat., 1203), to travel allowance to such place from the place at which he was stationed when granted furlough. (26 Comp., 207, Sept. 22, 1919.)

11742. An enrolled member of the Naval Reserve Force who left his bona fide home or residence to come to Washington, D. C., for the purpose of enrollment, is entitled under the act of February 28, 1919 (40 Stat., 1203), upon discharge therefrom at Washington, D. C., to travel pay at the rate of 5 cents per mile to his home. (26 Comp., 302, Oct. 22, 1919.)

11743. Where for any reason an enlisted man, who had the option of being paid travel allowance to his home or place of enlistment on discharge, makes affidavit that a certain place is his home and receives the statutory allowance to that place, he can not be heard at a subsequent date to say in his own interest that the statements contained in his affidavit were false and that some other place is his bona fide home or residence to which he is entitled to travel allowance. (26 Comp., 497, Dec. 16, 1919.)

11744. Enlisted men of the Regular Navy transferred to the Fleet Naval Reserve after 16 or 20 or more years of service whose ratings at time of transfer entitled them to honorable discharge and who, as reservists, are not retained on active duty, are entitled at the time of transfer to travel allowance at 5 cents per mile from the place of transfer to their actual bona fide home or residence, or place of original muster into the service, at their option, as provided b ythe act of February 28, 1919 (40 Stat., 1203), and also to the war service payment of $60 authorized by the act of February 24, 1919 (40 Stat., 1151). (26 Comp., 638, Feb. 5, 1920.)

11745. Under the act of February 28, 1919 (40 Stat., 1203), a member of the Naval Reserve Force honorably released from active duty in the interior of a foreign country is entitled to travel allowance at the rate of 5 cents per mile from place of release to port of embarkation, transportation and subsistence for the sea travel involved, and 5 cents per mile in the United States from the port of landing to his bona fide home or residence or place of original muster into the service, at his option. (26 Comp., 888, Apr. 30, 1920.)

11746. The effect of section 6 of the naval appropriation act of June 4, 1920 (41 Stat., 836), is to extend to enlisted and enrolled men of the Navy and Marine Corps having war service who since November 11, 1918, have reenlisted in the Navy or Marine Corps or who have extended their enlistments either before or after that date, or who may hereafter do so, the right to receive * * * and to travel allowance on discharge, under the act of February 28, 1919 (40 Stat., 1203), such persons having been heretofore excluded from the benefits of said act. (27 Comp., 32, July 9, 1920.)

11747. (*a*) Under the act of June 4, 1920 (41 Stat., 836), an enlisted man of the Navy whose four-year enlistment was changed to duration of the war enlistment and who extended such enlistment as provided by the act of July 11, 1919 (41 Stat., 139), is entitled to travel allowance for the distance from place where duration of the war enlistment was extended to his actual bona fide home or residence, or place of original muster into the service, at his option.

(*b*) Upon discharge due to the expiration of any extension or reextension of duration of the war enlistment authorized by the act of July 11, 1919 (41 Stat., 139), an enlisted man of the Navy is entitled, under the act of June 4, 1920 (41 Stat., 836) to travel allowance for the distance from place of discharge to his actual bona fide home or residence, or original muster into the service, at his option, the original muster referring not to the consummation of an extension but to the original enlistment as extended. (27 Comp., 305, Sept. 28, 1920.)

11748. An enlisted man of the Marine Corps discharged to accept an appointment to the Naval Academy is not entitled to travel allowance under the act of June 4, 1920 (41 Stat., 836), as such allowance is limited by said act to those discharged for the purpose of reenlisting in the Navy or Marine Corps, or who extend their enlistments therein. (27 Comp., 521, Dec. 6, 1920.)

11749. An enlisted man in the Navy whose enlistment expires and is extended while at sea is entitled to travel allowance under acts of February 28, 1919 (40 Stat., 1203) and June 4, 1920 (41 Stat., 836) computed from the port at which the vessel next arrives, if in the United States, or if a foreign port, the computation should be based upon the nearest port in the United States to which he could be furnished transportation from the foreign port via a regular line of merchant vessels. (27 Comp., 539, Dec. 13, 1920.)

11750. Where an enlisted man of the Navy is discharged or extends his enlistment in a foreign port from which it is practicable to perform travel to his home or place of enlistment over a direct and usually traveled land route, and it is the shortest usually traveled route, his travel allowance should be computed over such land route. (27 Comp. Dec., 539, distinguished.) (27 Comp., 728, Feb. 16, 1921.)

11751. As an enlisted man of the Army enlisted, stationed, and discharged at the same place obviously can not receive travel pay to that place, the making of an affidavit prior to discharge purporting to elect to receive travel pay to

that place, entitled him to no payment whatever, is not to be considered such an election under provisions of the act of February 28, 1919 (40 Stat., 1203), as to preclude him from subsequently asserting right to travel pay to his bona fide home or residence. (27 Comp., 931, Apr. 28, 1921.)

11752. Enrolled men of the Naval Reserve Force in enlisted ratings who have been recalled to active duty for training only and have been released therefrom are not entitled to mileage at 5 cents per mile from place of release to their actual bona fide home or residence, or place of original muster into service at their option, as provided by the act of February 28, 1919 (40 Stat., 1203), but are entitled to actual transportation only. (27 Comp., 955, May 7, 1921.)

11753. Under the act of July 11, 1919 (41 Stat., 139), authorizing payment of travel allowance on discharge to enlisted men of the Navy who served in the war with the German Government and are discharged subsequent to November 11, 1918, before expiration of their enlistments, service "in the war with the German Government" means service under an enlistment which was entered into on or prior to November 11, 1918, the signing of the armistice; hence, enlisted men of the Navy discharged for their own convenience before expiration of enlistment entered into after November 11, 1918, are not entitled to travel allowance on discharge. (1 Comp. Gen., 53, Aug. 8, 1921.)

11754. An enlisted man discharged after November 11, 1918, from the Navy before expiration of his enlistment, on medical survey because of disability incurred in line of duty, is not limited by the appropriation in the act of July 11, 1919 (41 Stat., 134), to transportation to his home, with subsistence and transfers en route, but is entitled to travel allowance, under the act of February 28, 1919 (40 Stat., 1203), from place of discharge to his bona fide home, or residence, or original muster into the service, less the value of the transportation, if any, furnished him by the Government. (1 Comp. Gen., 55, Aug. 9, 1921.)

11755. An enlisted man who is discharged after November 11, 1918, from any branch of the naval service for the purpose of reenlisting in the Navy or Marine Corps, or who extends his enlistment in the Navy or Marine Corps, is entitled, under section 6, act of June 4, 1920 (41 Stat., 836), to travel allowance to his actual bona fide home or residence, or place of original muster into the service, irrespective of the date of his enlistment. (1 Comp. Gen., 80, Aug. 18, 1921.)

11756. Men of the Navy who enlisted after March 3, 1921, and who are discharged under honorable conditions prior to expiration of enlistment for the convenience of the Government, are entitled to travel allowances under the act of February 28, 1919 (40 Stat., 1203). (1 Comp. Gen., 157, Sept. 23, 1921.)

11757. When an enlisted man has been accepted for enlistment at one place and enlisted at another he is not entitled at time of discharge to travel allowance to the place of acceptance, but only the place of enlistment or to his home. (Comp. Gen., Sept. 17, 1921: Bu. Memo. 230, p. 5656.)

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TRAVELING EXPENSES.

11800. For general reference as to regulations, allowances, etc., see R. 1808 to 1818, inclusive, and paragraphs 308 and 931 to 924, inclusive, Recruiting Instructions, United States Marine Corps, 1921.

11801. The act of August 5, 1882 (22 Stat., 286), under which marine officers traveling abroad without troops are entitled to traveling expenses, provides: "and officers of the Navy traveling abroad under orders hereafter issued * * * shall receive, in lieu of mileage, only their actual and reasonable expenses, certified under their own signatures, and approved by the Secretary of the Navy.

11802. Hereafter in cases where orders are given to officers of the Navy and Marine Corps for travel to be performed repeatedly between two or more places in such vicinity as in the discretion of the Secretary of the Navy is appropriate, he may direct that actual and necessary expenses only be allowed. (Act July 1, 1902; 32 Stat. 663; R. 1810 (3).)

11803. That for all sea travel actual expenses only shall be paid to officers * * * when traveling on duty, under competent orders, with * * * troops and the amount so paid shall not include any shore expenses at port of embarkation or debarkation; * * * (Army act of June 12, 1906, 35 Stat., 114.)

11804. Officers of the Marine Corps are entitled under section 1612 of the Revised Statutes to the same allowance for sea travel *with troops* as is provided for officers of the Army by the act June 12, 1906, and such allowances are payable from the appropriation for pay and allowances of officers of the Marine Corps. (13 Comp., 332, Nov. 9, 1906.)

11805. Civil employees traveling under orders entitling them to reimbursement for actual expenses will be reimbursed at the rate and under the conditions prescribed in their orders.

11806. Vouchers for traveling expenses of marine officers will be prepared on Form N. M. C. 420 and transmitted direct to the disbursing officer (P. M. Dept.) of the Marine Corps, who is to settle the claims, accompanied by original orders, with modifications thereto, if any, indorsed to show the hour, date, and place of receipt, together with certified copies, in duplicate, of such orders and of all indorsements. Copies will appear on the reverse of the original and duplicate voucher or be attached thereto.

11807. Where an officer performs repeated travel under a single order, one copy attached to the original and one to the duplicate of the first travel expense

voucher submitted will suffice for all subsequent travel performed under such order, so long as they are settled by the same pay office; provided, that the vouchers are indorsed by the pay officer to show that payment has been indorsed on the original orders, giving voucher number and month.

11808. Where an officer performs repeated travel under a single order, and secures transportation on a Government transportation request, one copy attached to the original and one to the duplicate of the first transportation voucher submitted will suffice for all subsequent transportation procured under such order, so long as they are settled by the same pay office; provided, that the vouchers are indorsed by the pay officer to show that the transportation as furnished has been indorsed on the original orders.

11809. Reimbursement for expense incurred in travel performed outside the United States and for repeated travel in the United States may be made by any disbursing officer (P. M. Dept.), U.S.M.C.

11810. The mere statement that it was impracticable to obtain receipts for hotel bill, lodging, and conductor's receipts, or retained checks for Pullman accommodations will not be accepted. Items for meals and tips should indicate whether expenditures were made on train, at a restaurant, or hotel.

11811. The hour and date of departure from and arrival at office, residence, or domicile and other points will be shown on the face of the voucher.

11812. All subvouchers will be numbered consecutively, and the numbers thereon will be entered on the face of the voucher opposite the items they support.

11813. The railroad and connections over which transportation is procured will be stated on the face of each voucher opposite the amount claimed for reimbursement of the cost of such transportation. When the transportation is procured upon Government request the number of the transportation request and the railroad and connections will be stated on each voucher. Items for which no reimbursement is claimed will be shown in their proper chronological order.

11814. Officers claiming reimbursement for travel by automobile will show, by notation directly following the item, the cost of the same journey by rail or other public transportation.

11815. Vouchers covering items of expense incurred while traveling on sea, either on a commercial steamer or a vessel of the Navy, will show the date, hour, and place of embarkation and debarkation, and the date and hour of sailing and of arrival at point of destination.

11816. In the settlement of claims for reimbursement of traveling expenses the following rules will govern:

(*a*) In no case will the allowance for meals, lodging, bath, and tips at meals and at hotel exceed $5 per day. Three meals and a lodging will be considered a full day.

(*b*) In determining the number of days, the count will be made from the initial expense for meal or lodging incurred at any point, whether on train or otherwise. In no single day will the allowance exceed $5. For instance, the expenditure of $4.50 on one day would not justify an expenditure of $5.50 on the succeeding day.

(*c*) The authorized rate being a per diem allowance, the expense for each day must be computed separately, except where hotel bills for meals and lodging are filed, in which case the total amount of the bill should be entered on the voucher in one item, thus: "Meals and lodging from breakfast May 21 to luncheon May 25, at New York (Vou. No. ------)."

(*d*) In trips of less than one day where one, two, or three meals only are taken, the allowance for meals and tips at meals as per schedule provided in article 1815(15) N. R. will govern. If a single meal and lodging only are taken the allowance will not exceed $2.50, plus tips, or if two meals and lodging only are taken the allowance will not exceed $3.75, plus tips. In this connection, however, the charge for meals must not exceed the schedule allowance.

(*e*) On trips of more than one full day where fractions of a day occur at journey's end the allowance will be computed in quarters of the per diem allowance, thus: One meal $1.25, plus tips; one meal and lodging $2.50, plus tips, etc.

(*f*) The allowance for expenditures on train will not exceed the rates prescribed in the schedule laid down in article 1815(15), N. R. Tips to porter on train or boat are exclusive of meal tips.

(*g*) The allowance for travel by train outside the continental limits of the United States is the same as provided for such travel within the continental limits.

11817. Travel from any point on the Atlantic to a United States port thereon is travel on the Atlantic within the meaning of the travel schedules covering travel outside the United States and, consequently, an officer performing such travel on a commercial vessel is entitled to fees for sea travel as provided in article 1815(15), schedule (b), Navy Regulations, 1920, for travel "On Atlantic." The provision appearing in the above-mentioned article reading "West Indies, Cuba, Porto Rico, Panama," etc., applies to travel by water from one point to another at or between the places specified. (See End. Sec. Navy to M. G. C., May 13, 1914.)

11818. The actual rate of exchange in the vicinity where the expenses are incurred shall be allowed, irrespective of United States Treasury valuation, upon sufficient evidence of correctness of said rate. (See Bu. Memo. 113, p. 1519; Comp. Dec., July 21, 1910.)

11819. Claims made for expenditures in foreign countries must designate the kind of money used and its equivalent in United States currency at the rate of exchange in effect at the time the expense was incurred. Amounts claimed

should be stated in United States currency. (See Bu. Memo. 115, p. 1584; idem 170, p. 3571.)

11820. An officer of the Navy ordered home from Guam who is authorized to return by other than the usually traveled route, which is via Army transport to Manila, thence to San Francisco, is entitled to reimbursement for traveling expenses equal to what he would have received had he returned via Army transport and not to the actual expenses incurred in returning via merchant steamer. (See Bu. Memo. 172, p. 3707; Comp. Dec., June 17, 1905.)

11821. Expenses incurred prior to the commencement of journey are not allowed, as in such case the officer is not in a traveling status. (See Bu. Memo. 92, p. 843; Comp. Dec., Sept. 11, 1908.)

11822. The status of marine officers ordered to the Philippines with troops on board the *Prairie* from Norfolk to Colon and by the *Buffalo* from Panama to the Philippines was not changed by the calling of the latter ship at San Francisco en route, as the stopping at San Francisco was only an incident in the voyage, and does not make the travel to San Francisco travel in "the home waters of the United States" within the provision in the act of June 12, 1906, authorizing actual expenses in the Army for certain sea travel with troops. (See Bu. Memo. 104, p. 1264; Comp. Dec., Oct. 11, 1909.)

11823. An officer detached from duty abroad and authorized to delay en route home is entitled to actual expenses that would have been incurred had he traveled abroad by the "shortest usually traveled route" and to mileage within the United States by such route, provided such an amount does not exceed his traveling expenses and mileage by the route actually traveled. (See Bu. Memo. 115, p. 1573; Comp. Dec., Sept. 9, 1910.)

11824. Where a medical officer of the Navy on recruiting duty is ordered to another city for the purpose of examining an enlisted man with the view of his discharge learns that said enlisted man is some miles distant from the city, such officer is not entitled to carriage hire for the purpose of reaching said enlisted man, but is entitled to mileage for the actual distance traveled in the performance of the duty assigned him. (See 17 Comp., 204, Sept. 29, 1910.)

11825. An officer after arrival in San Francisco under orders from Manila to San Francisco was not allowed his hotel bill in San Francisco, even though the delay was occasioned by a miscarriage of the mails. The cost of a telegram from the Major General, Commandant, on official business, forwarded "collect," is a proper charge to the United States, and was allowed. (See Bu. Memo. 116, p. 1605; Comp. Dec., Oct. 31, 1910.)

11826. An officer of the Navy while temporarily absent from his permanent station under orders entitling him to traveling expenses is in the status of a traveler during the whole time he is away from his permanent station, and therefore he is entitled to reimbursement of actual expenses for the entire period of such absence. (See Bu. Memo. 127, p. 1881; Comp. Dec., Sept. 22, 1911.)

11827. A naval surgeon assigned to duty with a brigade of marines embarked for transportation on board a vessel of the Navy, and not ordered to duty on said vessel, is, while on board, in the status of a traveler, and therefore entitled to traveling expenses. (See Bu. Memo. 128, p. 1897; Comp. Dec., Oct. 30, 1911.)

11828. The expenses of an officer who rents an apartment and lives with his family are so commingled as to render it impossible for said officer to produce vouchers or other proof of his own actual expenses apart from those of the family, and such officer is not entitled to reimbursement for any estimated portion of such expenses as traveling expenses. (See 18 Comp., 454, Dec. 16, 1911.)

11829. A marine officer ordered from Olongapo, P. I., to duty in China as a member of an expeditionary force is entitled to actual traveling expenses (reimbursement of mess bill) while on passage from Olongapo to destination and return therefrom. He is not entitled to reimbursement for expenses while the transport is lying at the port of destination. (See Bu. Memo. 134, p 2057; Comp. Dec., Apr. 24, 1912.)

11830. An officer detached from shore duty at the Naval Station, Honolulu, Hawaii, and directed to proceed to his home in the United States, is not entitld to reimbursement for any expenses for board and lodging incurred after detachment and prior to leaving his domicile to take the steamer for San Francisco, since he had performed no travel and was not in a travel status. (See Bu. Memo. 140, p. 2293; Comp. Dec., Oct. 22, 1912.)

11831. An officer traveling without troops upon arrival in a United States port from abroad, being ordered to duty in that port and no travel in the United States being involved, is entitled to have his baggage transferred from the steamer to his domicile at the expense of the Government at the prescribed rate for the transfer of baggage. (See 19 Comp., 321, Nov. 29, 1912; Bu. Memo. 141, p. 2311.)

NOTE.—This case is to be distinguished from one where the travel enjoined includes both travel in the United States, for which the officer is entitled to mileage and travel abroad, for which he is entitled to traveling expenses, in which case it is held that all expenses incurred in the United States are incidental to that portion of the travel performed in the United States. (See 59 MS. Comp. Dec., 830, Nov. 27, 1911.)

11832. An officer of the Navy performing repeated travel with allowance for actual expenses can not be reimbursed transportation charges in excess of the amount which would have been paid had the services been requested and paid for by the Government; this covers land-grant deductions. (See Bu. Memo. 151, p. 2805; Comp. Dec., Sept. 22, 1913.)

11833. The limits of a day for computing daily allowance of expenses of subsistence may be defined by competent regulation adopting such rule as may be best adapted to the conditions of the service for which it is promulgated. (See 20 Comp., 473, Jan. 7, 1914.)

11834. A charge for bath when actually incurred is allowable if it is included within, and is a part of the maximum daily allowance for lodging and subsistence. (See 20 Comp., 779, May 4, 1914.)

11835. In the settling of an account an auditor is the sole judge as to the sufficiency of the evidence which he shall require in support of each item, and in cases where special means of transportation are hired an auditor is entirely within his rights if he requires subvouchers in support of the expenditure. (See 21 Comp., 2, July 31, 1914.)

11836. A naval officer was ordered to travel on public business from Guam to Washington, D. C., "by way of Government transportation," and later "authorized" to perform that portion of the travel from Guam to San Francisco at his "own expense"; he availed himself of the authorization for the travel from Manila to San Francisco, proceeding on a merchant steamer: *Held*, That he is entitled to reimbursement for his actual individual expenses of the travel from Guam to San Francisco to the extent that he would have incurred such expenses had be performed the travel for the whole of said distance by way of Government transportation. (See 21 Comp., 7, July 16, 1914.)

11837. An expense for telegram to reserve room with bath is one incurred for the personal convenience and comfort of the traveler, and reimbursement is not authorized where such item is not included in the items of traveling expenses specified in the travel regulations of the department under which the travel is performed. (See 21 Comp., 292, Nov. 9, 1914.)

11838. An officer of the Navy detached from duty on the Asiatic station and directed to proceed to Washington, D. C., by the shortest route, and subsequently given 10 days' leave en route to Washington, who then returns via Europe, is entitled to traveling expenses equal to what would have been incurred had he traveled by the shortest route—which, in this case, would be by Army transport to San Francisco and thence by rail to Washington, D. C. (See Bu. Memo. 169, p. 3543; Comp. Dec. Mar. 9, 1915.)

11839. An officer of the Marine Corps ordered to take passage aboard a naval vessel for foreign shore duty is entitled to reimbursement for subsistence while on board said naval vessel, even though it is deflected from its course for temporary duty in another locality while en route to original destination. Where a marine officer, however, takes passage on board a vessel for foreign shore service and, upon arrival of the vessel at destination, remains on board awaiting orders ashore, he is entitled to reimbursement for subsistence only from the date he embarked on board the vessel until arrival at its destination and not while awaiting orders on board. (See Bu. Memo. 173, p. 3731; Comp. Dec. July 29, 1915; 22 Comp., 50.)

11840. An officer detached from duty on board a ship at Manila and directed to proceed to his home in the United States, the travel from Manila to San Francisco being authorized either via Government transportation or at his own expense, is entitled, if he returns via merchant steamer at his own expense, to

the amount which would have been allowed him for subsistence on the Army transport, but is not entitled to the estimated amount of his hotel expenses at Manila while waiting for the departure of the transport had he elected to return that way. (See Bu. Memo. 174, p. 3751; Comp. Dec. Aug. 5, 1915; see also Bu. Memo. 181, p. 3926; Comp. Dec. Mar. 30, 1916.)

11841. Reimbursement may not lawfully be made to an officer or employee for tips in a State where the giving of tips is prohibited by law, although authorized in the travel regulations of the department under which such officer or employee is serving. (See 22 Comp., 397, Feb. 14, 1916.)

11842. Under the laws of the following States tips are not allowed by law and are not allowable as part of necessary traveling expenses: Arkansas, Mississippi, South Carolina, and Tennessee. (Cir. Mil. Bu. 30, Dec. 9, 1916.)

11843. The construction of the chief law officer of a State that a decision of the State supreme court upon an antitipping law holds the same to be unconstitutional in its entirety will be followed by the accounting officers of the Treasury, and reimbursement for tips given by employees of the Government in a travel status in that State will be allowed as though the law had not been passed. (26 Comp., 385, Nov. 15, 1919.)

11844. Where a per diem allowance in lieu of subsistence has been granted to an employee in a travel status by the head of an executive department, without qualification, such employee is entitled to the full per diem allowance for any day or fraction thereof during which he was absent from his headquarters, and there is no authority in the accounting officers of the Treasury to allow only a fractional part of such allowance when the employee is absent for a fractional part of a day. (See 23 Comp., 145, Aug. 24, 1916.)

11845. A per diem allowance in lieu of subsistence in the case of an officer or employee of the Government traveling on official business is based on a period of time, and not on meals to be taken, there being no authority of law to commute the cost of a meal; and, accordingly, where such an allowance has been granted to an officer or employee in a travel status by the head of an executive deportment, without qualification, such officer or employee is entitled to the full per diem allowance for any day or fraction thereof during which he is absent from his headquarters. (23 Comp., 315, Dec. 1, 1916.)

11846. Under existing law reimbursement of an officer or employee of the Government for the cost of meals taken at his regular post of duty is not authorized, and in this connection it is immaterial that the hour at which such meals are served at his residence or regular boarding house is inconvenient, with reference to his hours or place of duty. (23 Comp., 313, Nov. 28, 1916.)

11847. Where, under proper orders, a naval officer proceeded from his regular station to a certain point, took charge of a motor launch, and returned thereon to such regular station, said launch not being provided with sleeping quarters or mess arrangements, he is not entitled, for the return journey, either to reimbursement of actual expenses incurred for meals and lodging en route, or

to mileage allowance, since he was not performing repeated travel, and was furnished with Government transportation within the meaning of the act of June 30, 1914. (23 Comp., 368, Jan. 5, 1917.)

11848. In the absence of regulations by the Commissioner of Internal Revenue to prescribe a method of exception of Government travel, reimbursement is authorized to be made for the amount of the war tax collected from employees of the Government in connection with their official travel, when transportation requests are not used. (24 Comp., 277, Nov. 13, 1917.)

11849. Where an officer of the Navy, in obedience to orders, proceeded to Manila and reported to the designated officers for assignment to duty and was at once directed to proceed to an Asiatic port for duty on a vessel of the Asiatic Fleet, under instructions communicated by the commander in chief of said fleet, one of the officers designated in said original orders, he was, while awaiting the transport at Manila, in a travel status and is entitled to reimbursement of his actual and necessary expenses. (24 Comp., 586, Apr. 10, 1918.)

11850. An officer may be considered in a travel status while performing duty between periods of actual travel, if such duty is performed at a point away from his station and is of such temporary character as to make it impracticable for him to give up his living quarters at his regular station; but when such temporary duty is distinct and separate from the duty the officer was performing when ordered to travel and its duration and character is such as completely to separate him from his regular duty for a considerable time the presumption is that the officer is not in a travel status during that period. (25 Comp., 485, Jan. 9, 1919.)

11851. An officer of the Navy detached from his ship in a foreign port under orders to proceed to the United States is in a travel status from the date of detachment and while awaiting transportation. (25 Comp., 555, Feb. 5, 1919.)

11852. An officer engaged in bringing a steam launch to the navy yard, Norfolk, from the navy yard, New York, is entitled to neither mileage nor expenses, even though it was necessary for him to purchase his meals and lodgings ashore. (Comp. Dec., June 18, 1919; Bu. Memo. 220, p. 4903.)

11853. Where an officer of the Navy traveling abroad under orders is forced to pay for the shipment of baggage customarily carried without charge, he may be reimbursed for such expenditure. (Comp. Dec., Aug. 14, 1919; Bu. Memo. 222, p. 4954.)

11854. Where it is necessary for an officer or employee of the Government traveling on official business to carry with him, in addition to his personal baggage, property of the Government for use in the performance of his official duties, the Government property is not to be classed as hand baggage, but reimbursement of the charge for transfer thereof from the station to his hotel is authorized, when necessary. (26 Comp., 622, Feb. 2, 1920.)

11855. The terms of a general order issued to inspectors of the Bureau of Safety, Interstate Commerce Commission, to report at least once a day at hotel for the purpose of making inquiry for telegrams or other emergency instruction, are not such as to require an expense for transportation in addition to that which would be incurred by the inspector for his personal convenience; hence, the reimbursement of street-car fare when inspectors are in receipt of a per diem in lieu of subsistence is not authorized. (26 Comp., 622, Feb. 2, 1920.)

11856. Under the act of July 1, 1918, 40 Stat., 707, making appropriations for the naval service for the fiscal year 1919, officers of the Navy on duty with traveling recruiting parties are entitled to actual and necessary expenses in lieu of mileage. (26 Comp., 839, Apr. 16, 1920.)

TRAVELING EXPENSES (OFFICERS AND ENLISTED MEN), TRANSPORTATION OF FAMILY (ACT MAY 18, 1920).

11900. For regulations governing the procurement, etc., of transportation for wives and dependent children, see paragraphs 164 to 170, inclusive, Instructions Governing Transportation of Troops and Supplies, U. S. M. C.

11901. That hereafter when any commissioned officer, noncommissioned officer of the grade of color sergeant and above, including any noncommissioned officer of the Marine Corps of corresponding grade, warrant officer, chief petty officer, or petty officer (first class), having a wife or dependent child or children, is ordered to make a permanent change of station, the United States shall furnish transportation in kind from funds appropriated for the transportation of the Army, the Navy, the Marine Corps, the Coast Guard, the Coast and Geodetic Survey, and the Public Health Service to his new station for the wife and dependent child or children: *Provided*, That for persons in the naval service the term "permanent station," as used in this section, shall be interpreted to mean a shore station or the home yard of the vessel to which the person concerned may be ordered; and a duly authorized change in home yard or home port of such vessel shall be deemed a change of station: *Provided further*, That if the cost of such transportation exceeds that for transportation from the old to the new station the excess cost shall be paid to the United States by the officer concerned: *Provided further*, That transportation supplied the wife or dependent child or children of such officer, to or from stations beyond the continental limits of the United States, shall not be other than by Government transport, if such transportation is available: *And provided further*, That the personnel of the Navy shall have the benefit of all existing laws applying to the Army and the Marine Corps for the transportation of household effects. (Act of May 18, 1920; see R. 1818.)

11902. When it is impracticable to secure transportation on a transportation request to cover the travel for wife or dependent children of an officer or noncommissioned officer above the grade of sergeant (as, for example, when traveling in a foreign country), the officer or noncommissioned officer concerned may procure the same from personal funds and submit claim for reimbursement to the Paymaster's Department on Form N M. C. 420 P. M. in the same manner as claims are now submitted for other expenses of travel without troops, and when necessary the wife and dependent children may procure the transportation similarly.

Vouchers for reimbursement for transportation submitted to the Paymaster's Department must be accompanied by the original orders, together with duplicate copies thereof, and by a certificate that previous transportation has not been provided under the accompanying orders and that no transportation in kind has been furnished by the Quartermaster's Department for that portion of the journey therein claimed. (Par. 170 (a) and (b), Instructions Governing Transportation of Troops and Supplies, U. S. M. C.)

11903. Section 12 of the act of May 18, 1920, 41 Stat., 604, providing for the transportation at Government expense of the wife and dependent child or children of Army officers when required to change stations, does not authorize payment by the United States of the cost of the transportation of the wife or dependent child or children of an officer of the Army from his last permanent station to his home on retirement. (27 Comp., 61, July 21, 1920.)

11904. Under section 12 of the act of May 18, 1920, 41 Stat., 604, providing for transportation at Government expense of the wife or dependent child or children of certain Army officers when ordered to make a permanent change of station, reimbursement for the cost of transportation of dependents not using Government transportation requests should be made to those entitled thereto in a sum not exceeding what it would have cost the Government to furnish the transportation for the distance from the old to the new stations by the shortest usually traveled route. (27 Comp., 62, July 21, 1920.)

11905. Where transportation of the wife or dependent child or children of an officer of the Navy who is transferred to or from a station beyond the continental limits of the United States is not available by Government transport, and it is impracticable for the supply officer to arrange for the transportation, reimbursement is authorized under the act of May 18, 1920, 41 Stat., 604, in the amount that it would have cost the Government to have performed equivalent service. (27 Comp., 267, Sept. 21, 1920.)

11906. Section 12 of the act of May 18, 1920, 41 Stat., 604, providing for transportation of dependents of Army officers making a permanent change of station, contemplates that transportation in kind shall be furnished by the Government whenever practicable, and can not be construed to authorize a payment to the officer on a commutation basis nor a reimbursement for amount actually expended where, at the officer's own election, his family uses a means of transportation other than that which would have been furnished by the Government. (27 Comp., 326, Oct. 5, 1920.)

11907. (*a*) A retired Army officer when called under competent orders from his home to active duty at a permanent station is not entitled, under provisions of section 12 of the act of May 18, 1920, 41 Stat., 604, to transportation for his wife or dependent child or children from his home to the station nor for the return trip to his home upon relief from active duty.

(*b*) A retired Army officer on active duty under competent orders is entitled to transportation for his wife or dependent child or children under the

conditions and limitations of the act of May 18, 1920, 41 Stat., 604, when ordered to make a permanent change of station during such tour of active duty. (27 Comp., 391, Oct. 25, 1920.)

11908. In order to entitle an officer of the Army to transportation for his wife or dependent child or children upon permanent change of station under provisions of section 12 of the act of May 18, 1920, 41 Stat., 604, the change of station must be permanent and not temporary and transportation for the dependents must be furnished at the time of making the permanent change of station; hence an officer who, having completed his duty at a station, is ordered to temporary duty at another station and takes his family with him, and upon completion of the temporary duty is ordered to remain on such duty permanently, is not entitled to reimbursement of the amount he paid for the transportation of his wife or dependent child or children. (27 Comp., 400, Oct. 30, 1920.)

11909. Transportation under section 12 of the act of May 18, 1920, 41 Stat., 604, may be furnished dependents of naval officers, ordered to make a permanent change of station, to some point other than the new station provided that the cost to the Government is not in excess of what it would have cost from the old to the new station, that the necessity for the same is clearly shown, that it is actually incident to the change of station, and that proper assurance is given that the remainder of the trip will be completed within a reasonable time at the expense of the officer or his dependents. (27 Comp., 510, Dec. 4, 1920.)

11910. Upon receipt of orders while on leave to make a permanent change of station, a naval officer is entitled to transportation for his dependents from wherever they are then located to the new station, provided he reimburses the Government for the excess cost, if any, of the transportation so furnished over the cost of transportation from the old to the new station, as provided by section 12, act of May 18, 1920, 41 Stat., 604. (27 Comp., 530, Dec. 10, 1920.)

11911. A "dependent child," within the meaning of section 12 of the act of May 18, 1920, 41 Stat., 604, authorizing at public expense transportation of a dependent child of an officer of the Army when the latter under orders makes a permanent change of station, is one who is unmarried and under 18 years of age unless abnormal or insane, and the law does not provide such transportation merely because the officer voluntarily supports one of his offspring over 18 years of age and who is capable of self-support. (27 Comp. 579, Dec. 27, 1920.)

11912. The term as used in the act includes an unmarried person (the officer's offspring or a child legally adopted by him prior to May 18, 1920), under 18 years of age, or of any age if abnormal or insane. It does not include a stepchild, nor a child (either of his own blood or legally adopted) who is married or has attained the age of 18 years. It includes a grandchild as a dependent child if the parents of the grandchild are dead and the officer maintains the

relationship of parent. This rule is given upon the presumption that in a large majority of cases which arise the unmarried child under the age of 18 years is a "dependent child" within the meaning of the statute. (27 Comp., 583, Dec. 27, 1920.)

11913. The limit of cost of the transportation of dependents of naval officers ordered to make a permanent change of station, under section 12 of the act of May 18, 1920, 41 Stat, 604, is the cost of the ticket, and no transportation of personal baggage is authorized in connection therewith except that which may be covered by the ticket furnished on transportation request. (27 Comp., 731, Feb. 18, 1921.)

11914. When a naval officer is detached from his vessel and ordered home to "await orders" and subsequently ordered from his home to a new duty station, he is entitled to transportation for his dependents under section 12 of the act of May 18, 1920, 41 Stat., 604, direct from the old to the new station, provided the officer reimburses the United States prior to issuance of transportation on the subsequent orders for the difference between the cost of any transportation given the dependents from the old to the new station by way of his home and the cost of the direct transportation from the old to the new station.

11915. When an officer of the Navy is ordered to his home to "await orders" and resigns or is discharged before proceeding from his home under orders to a new station, the cost of any transportation furnished his dependents from the old station to his home should be refunded to the Government. (27 Comp., 768, Mar. 2, 1921.)

11916. Under the provisions of section 12 of the act of May 18, 1920 (41 Stat., 604), authorizing transportation of dependents of naval officers upon permanent change of official station, the furnishing of transportation in kind by the Government is conditioned upon the capacity of the beneficiary to utilize the means offered, and no extra traveling expenses occasioned by disability will be paid by the Government. (27 Comp. 1042, June 10, 1921.)

11917. A permanent change of station of a naval officer occurs when a change is made in the home yard of the vessel on which he is serving, the actual location or movement of the vessel being immaterial, and he is not entitled under the act of May 18, 1920, 41 Stat., 604, to reimbursement for the cost of transporting his dependents, before the order for change of station issued, to the place subsequently designated as the home yard. (1 Comp. Gen., 227, Oct. 21, 1921.)

VERIFICATION OF CASH BALANCES.

12000. Whenever feasible, administrative officers should require disbursing officers under them, at the close of business on the last day of periods for which they are required to render accounts, to count and schedule, in the presence of a duly authorized and disinterested witness or witnesses, all items of cash, i. e., currency, memorandum payments, and other items, to appear in their analysis of balances for which vouchers are not to be submitted to the Auditor for the Navy Department (General Accounting Office) with the account current. Such duly authorized witness should verify the counts and schedule * * * and certify to such fact on the account current. (Treas. Dept. Cir. 52, 1907.)

12001. When such verification is impracticable, a certificate by the commanding officer to that effect must be obtained and filed with the account current.

12002. Cash on hand in the cases of all disbursing officers (or their deputies) of the Paymaster's Department, at the close of business on the last day of each month, will be verified by a disinterested commissioned officer, detailed for that duty by the commanding officer, or, if none be available the commanding officer will himself perform the duty. The verifying officer will certify, in his own handwriting, on the face of the account current, in the space provided therefor, the amount of cash on hand. He will also fill out in his own handwriting and personally forward to the Paymaster, United States Marine Corps, at Headquarters, the certificate contained in N. M. C. 745 P. M. In verifying the cash in hands of deputies, two original signed copies of N. M. C. 745 will be made out and certified, one copy being mailed direct to the Paymaster, Marine Corps, at Headquarters, and the other mailed direct to the disbursing officer whom the deputy represents.

12003. Officers of the Paymaster's Department, Marine Corps, upon receipt of notice of changes in value of foreign coins, will cause an inventory to be taken of all such currency affected by the notice in their hands on the date of receipt thereof. This inventory shall be verified and certified by the officer or officers designated to verify cash balances. The gain or loss by change in value shall be entered as such as a debit or credit entry in the cash book. One copy for the Auditor for the Navy Department (General Accounting Office); one copy for the Paymaster, Marine Corps; and, one copy for the files of the sending office. (See R. 1868–7.)

VOUCHERS.

12100. The word "voucher" can not be construed as synonymous with the word "receipt," it having a far broader signification in law. Any written evidence which establishes facts entitling a disbursing officer to credit is a "voucher." The word "voucher" would seem to imply evidence, written or otherwise, of the truth of the fact. (The People *v.* Green, 5 Daly N. Y., 1914.)

12101. In making entries in the column of "Remarks" on the various forms of the Paymaster's Department, care should be exercised to include everything essential to a complete understanding or a thorough audit of the report or voucher. It is also desired that unnecessary notations, particularly on the pay rolls, be omitted.

12102. Commanding officers should not brief vouchers submitted to the Paymaster's Department. All such vouchers will be briefed in the pay office to which furnished.

12103. Officers or enlisted men unable to write their names should sign by the mark "X." Such form of signature must be witnessed by a disinterested person, preferably by a commissioned officer.

12104. Disbursing officers should not certify to the correctness of copies of papers filed in support of vouchers which they settle, except vouchers for their own pay and allowances.

12105. Any corrections, erasures, interlineations, made on vouchers should be initialed by the officer signing the voucher.

12106. Money accounts should be expressed in terms of dollars and cents. When a portion of a cent less than one-half occurs in the footings of a voucher it should be disregarded. If the fraction be one-half or greater it should be reckoned as a cent.

12107. The presentation by a disbursing officer of a voucher properly receipted by the person entitled to payment is but *prima facie* evidence of actual payment by him, and will not entitle him to credit unless the amount has been actually paid to the proper person or his representative. (1 Comp., 228, Feb. 13, 1895.)

12108. No letter of advice or transmittal should accompany vouchers and reports on prescribed forms which are complete in themselves when properly authenticated and which do not require special explanation.

12109. The use of red ink on vouchers is strictly prohibited except for entry of notations and corrections by officers of the Paymaster's Department.

12110. The practice of briefing and folding vouchers and papers in accounts has been discontinued and hereafter all such vouchers and papers will be submitted unfolded, with supporting papers attached to the back instead of the face of the voucher. (See 25 Comp., 319, Oct. 17, 1918.)

WAIVERS.

12200. Marines who are to be discharged while on shore duty, on foreign stations, shall not in consideration of being retained at such stations for discharge be required to execute waivers of claims to consular aid and to transportation and subsistence for sea travel incident to return from place of discharge to place of current enlistment.

Waivers of claims to consular aid and transportation will only be required in cases of marines who are to be discharged upon their own requests on expiration of enlistment from a ship on foreign station, in accordance with article 4154 (8), Navy Regulations, 1913.

Waivers in such cases will be worded as follows:

"I, _____, serving as a marine on board the U. S. S. _____, request to be discharged upon expiration of my enlistment _____, 19__, in the port of _____. If so discharged, I hereby waive all claims to consular aid and to transportation to the United States."

Waivers will be executed in duplicate, and one copy forwarded to Headquarters, United States Marine Corps, through official channels; the other will be securely pasted in the man's service-record book. (Par. 43, M. C. O.)

WARRANT OFFICERS.

12300. * * * That the warrant grade of marine gunner and quartermaster clerk are hereby established.

* * * Officers in these grades shall have the rank and receive the pay and allowances and privileges of retirement of warrant officers of the Navy. (Act. Aug. 29, 1916; 39 Stat., 611.)

12301. Warrant officers * * * of the Marine Corps will be appointed in such manner as may be prescribed by law after their qualifications have been established in such manner as the Secretary of the Navy may prescribe. (R. 1645.)

12302. That marine gunners and quartermaster clerks of the Marine Corps assigned to foreign shore service shall hereafter be entitled to the same increased compensation and under the same conditions as is now or hereafter allowed by law to commissioned officers of the Marine Corps. (Act Mar. 4, 1917, 39 Stat., 1188.)

12303. * * * *Provided*, That any warrant officer in the Navy or Marine Corps * * * who has accepted or who may hereafter accept appointment as a commissioned officer in the Naval Reserve Force or Marine Corps Reserve shall be entitled, upon the termination of his appointment as a commissioned officer in the reserve, to revert to his former status as a warrant officer in the Navy or Marine Corps, * * * and shall be entitled to count all active reserve service for purposes of longevity pay and retirement. (Act July 11, 1919.)

12304. A warrant officer of the Navy who, while attached to and serving on board a ship, is suspended from duty and placed under arrest is entitled to waiting orders pay only * * *. A warrant officer's pay is dependent upon whether he is on sea duty, on shore duty * * * or waiting orders. (Bu. Memo. 168, p. 3517; Comp. Dec., Feb. 3, 1915.)

12305. Pay of warrant officers as provided by acts of May 13, 1908, March 3, 1915, and March 4, 1917:

	At sea.	On shore or other duty.	On leave or waiting orders.
First 3 years' service	$1,500	$1,125	$875
Second 3 years' service	1,625	1,250	1,000
Third 3 years' service	1,750	1,625	1,125
Fourth 3 years' service	2,000	1,750	1,250
After 12 years' service	2,250	2,000	1,500

12306. A warrant officer of the Navy who is detached from duty at a station on the east coast and is ordered to proceed to San Francisco and take passage on the Army transport for Manila is entitled to shore-duty pay for the number of days required to perform the necessary travel across the continent and * * * or waiting-orders pay for the balance of the time between detachment from duty and reporting on board the Army transport. (Bu. Memo. 175, p. 3779; Comp. Dec., Sept. 18, 1915.)

12307. A warrant officer assigned to duty on a receiving ship who later receives orders to additional duty is entitled to receive sea pay, even though he lives in private quarters ashore. (Bu. Memo. 182, p. 3937; Comp. Dec., Apr. 19, 1916.)

12308. Warrant officers are entitled to pay on the retired list based on their sea pay (sec. 1558, R. S.). (Bu. Memo. 162, p. 3338; Comp. Dec., Aug. 28, 1914.)

12309. With the exception of commissioned officers of the line, * * * and commissioned warrant officers, all officers of the Navy are entitled to one ration, or to commutation therefor at the rate in effect at the time while doing duty on a seagoing vessel of the Navy. * * * (R. 1823–1.)

12310. (*a*) Retired warrant officers of the Navy called to active duty under the act of July 1, 1918, 40 Stat., 717, are entitled to count their active service since retirement in determining their right to promotion in the various pay grades of warrant officers as provided by section 1556, Revised Statutes, the pay grade to which thus promoted becoming the basis upon which their retired pay subsequent to release from active duty is to be computed.

(*b*) Retired warrant officers of the Navy called to active duty under the act of July 1, 1918, 40 Stat., 717, and temporarily advanced in grade or rank, are not entitled to count their active service since retirement in computing their pay under such temporary appointments. (26 Comp., 410 Nov. 21, 1919.)

WATER.

12400. Checkage for water furnished an officer should not be made against his pay accounts.

WILLS.

12500. Every enlisted man of the Marine Corps should be told that in case of his death without a will his land will go to his wife and relatives in accordance with the laws of the State where the land is, and that his other property will go to his wife and relatives in accordance with the laws of the State where he himself is a permanent resident. He should be told also that the laws dividing estates of deceased persons are reasonable. Finally, he should be told that if he wishes to make his will he ought to consult some lawyer of his own State or seek advice from his commanding officer. As the requirements of the States vary greatly, no one form for executing and attesting wills can be framed. The number of witnesses vary from State to State, and there are a few States in which a seal is necessary, though even for those States it is enough to affix a wafer or a scrap of gummed paper such as a piece of a postage stamp. The requirement most difficult to follow is the one found in most States to the effect that the testator's signature or mark must be affixed in the actual presence of each witness and that the witnesses must sign in his actual presence and in the actual presence of each other. The requirements in Louisiana are so intricate that no one but a Louisiana lawyer can superintend the making of a Louisiana will safely.

The following form of will satisfies the legal requirements of all States except Louisiana:

This is the last will of John Smith, of Cincinnati, Ohio, a private in the 56th company, United States Marine Corps. I revoke all other wills. I give to my wife, Henrietta Smith, one thousand dollars ($1,000.00), and the farm on which we live. I give to each of my children John, Henry, and Mary, one hundred and fifty dollars ($150.00). The rest of my property I give to my wife. I name my wife and William Jones executors of this will without surety.

Signed and sealed this 10th day of November, 1920, at Washington, D. C.

(Sgd.) JOHN SMITH. [SEAL.]

Signed and sealed by John Smith in our presence, and by him declared to be his last will, this 10th day of November, 1920; in testimony whereof, at his request and in his presence and in the presence of each other, we do now sign at witnesses the day and year aforesaid.

(Sgd.) WILLIAM H. CLAY,
Sergt. 56th Co., U. S. M. C.,
No. 786 Vine Street, Cincinnati, Ohio.

(Sgd.) JOHN J. BROWN,
Corpl. 56th Co., U. S. M. C.,
No. 211 Tenth Street, Cincinnati, Ohio.

(Sgd.) HENRY H. JONES,
Corpl. 56th Co., U. S. M. C.,
No. 718 Fifteenth Street, Cincinnati, Ohio.

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CHANGES IN THE PAYMASTER'S MANUAL, UNITED STATES MARINE CORPS, REVISED, 1921.

CHANGES No. 1.

HEADQUARTERS U. S. MARINE CORPS,
Washington, April 14, 1922.

1. The following changes in the Paymaster's Manual, U. S. Marine Corps. Revised, 1921, will be made immediately upon receipt of this order:

PEN CHANGES.

Page.	Par.	
37	521	Substitute 526 Federal Building (P. O. Building), Atlanta, Ga.
39	530	Correct spelling of "diligence."
55	1114	Correct spelling of "than."
114	2228 (*f*)	Add to Note: (See also 25 Comp. 147, Aug. 14, 1918.)
126	2412	Add under paragraph: (Applicable to first two grades only, in Marine Corps.)
126	2413	Last line of syllabus: Change "during" to "doing."
173	3225	Add to reference: (Modified by act of June 4, 1920.)
203	3806	Substitute "Chingwangtao, China," for "Taku, China."
204	3806	Substitute "Chingwangtao, China," for "Taku, China," and "252" for "117" miles.
237	5203	Add: (NOTE.—Heat and light computed in zone in which serving (par. 1036 A. R., 1913). See S./D., C. S. Schmidt, Jan. 1 to Mar. 31, 1921.)
241	5212	Change "St. Louis" from "Zone 10" to "Zone 11," Apr., May, and Oct.
322	6608(5)	Second line of subparagraph (5): Dec. 21, change to Dec. 31.
401	8343	Substitute 526 Federal Building (P. O. Building), Atlanta, Ga.
422	8806	Eliminate from paragraph the following: "and two certified copies of the acceptance and oath of office."

INDEX.

Page.	
582	Under heading "AVIATION OFFICERS," line 8, strike out "to be computed on sea pay" and add in lieu the word "allowed," so that reference will read "Detachment from duty abroad and prior to reporting for duty in United States, increase not allowed----------1128."

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582 Under heading "AVIATION OFFICERS" strike out last line on page, viz: "Second leader, entitled to continuous service pay----------1201, 1202."

582 Under heading "AVIATION OFFICERS," line 23, "Major, senior in rank, no increase" add the word "to" after "rank."

583 Under heading "BANDS" after "Retirement, pay and allowances" insert subheading "Second leader, entitled to continuous service pay---------- 1201, 1202."

586 Under heading "CHECKAGES" on line 12, after the word "prevents" add "appeal."

590 Set in heading "GENERAL ACCOUNTING OFFICE" so as to line up with and under "Estate of decedent, etc." Subreference to general index subject "CLAIMS."

591 Strike out at head of page "GENERAL ACCOUNTING OFFICE" and substitute "CLAIMS."

591 Under heading "CLOTHING ALLOWANCE" strike out last index reference, lines 24 and 25, "With or without troops, payments made by Paymaster's Department----------2111."

595 Under heading "COMMUTATION OF QUARTERS, OFFICERS," add new reference: "With or without troops, payments made by Paymaster's Department----------2111," following reference "where quarters are not available----------2192," line 29.

599 Under heading "COMMUTATION OF RATIONS AND SUBSISTENCE ALLOWANCE" change the word "three" to "two" on lines 3 and 15, so as to read "two grades."

609 Under heading "DEPOSITS" on line 21, change wording of entry so as to read "Detachments paid by naval paymasters----------3310."

650 Under heading "PAY, CIVIL EMPLOYES," strike out line 21 reading "To exclude all----------7802 (*c*) 7805 (*a*)." Reference duplicated.

662 Under heading "PAY ROLLS" subreference "Deserters" insert "day" for "pay" on line 19, so that entry will read "Closed to include day prior to desertion."

JOHN A. LEJEUNE,
Major General Commandant.

Approved April 19, 1922.
EDWIN DENBY,
Secretary of the Navy.

WASHINGTON : GOVERNMENT PRINTING OFFICE : 1922

CHANGES IN THE PAYMASTER'S MANUAL, UNITED STATES MARINE CORPS, REVISED 1921.

HEADQUARTERS U. S. MARINE CORPS,
Washington, May 25th, 1922.

CHANGES No. 2.

1. The following changes in the Paymaster's Manual, United States Marine Corps, Revised 1921, will be made immediately upon receipt of this order:

PEN CHANGES.

Page. Paragraph.

225. 4601. Add to reference "M/S Comp. Gen. Jan. 14, 1922; Bu. Memo. 234, P. 5949."

259. 5410 (e). Add footnote to paragraph, as follows: (NOTE.—See paragraph 5432).

299. 6203. Fifth line, change "$20" to "$30."

549. 11816 (b). Strike out the words "whether on train or otherwise" on lines 1 and 2.

INDEX.

574. Under heading "Absence—Enlisted men," subindex "Injury, sickness or disease; Time lost, other misconduct, no loss of pay" on line 8, change "140" to "139."

576. Under heading "Aids," subindex "Foreign shore service, 10 per cent additional not to be computed as" on line 12, strike out "as" and substitute "on."

578. Under heading "Allotments—Voluntary," subindex "Death: Before payment of, is not pay payable" on line 1, strike out the word "pay."

579. Under heading "Allotments—Voluntary" on line 23, strike out the following subindex: "Place originally registered, to be entered on . . . 513."

582. Under heading "Aviation—Officers," subindex "Orders: By, to be approved by Major General Commandant" on line 4, strike out "By and comma;" insert capital "T" at beginning of subindex.

588. Under heading "Checks," subindex "Payment: Treasurer may decline in redate" on line 2, strike out "in redate."

592. Under heading "Commutation of Quarters—Officers," subindex "Availability of quarters: At station where available, not entitled to, even though full number of rooms cannot be" on line 2, add the word "furnished."

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Page.

616. Under heading "Foreign Service Pay," subindex "Not allowed on pay for temporary detail," on line 30, strike out "detail" and substitute "additions."

619. Under heading "Good-conduct Medals," line 3, change "5007" to "5008;" line 4, change "5004" to "5005;" line 7, change "5007" to "5008;" line 9, change "5004" to "5005;" line 10, change "5006" to "5007;" line 12, change "5008" to "5009;" line 14, change "5014" to "5015;" line 16, change "5012" to "5013;" line 20, change "5010" to "5011;" line 21, change "5004" to "5005;" line 22, change "5006" to "5007;" line 23, change "5011" to "5012;" line 24, change "5009" to "5010;" line 25, change "5013" to "5014."

620. Under heading "Gun Captains and Gun Pointers" on line 1, strike out subindex "Rates of, additional for . . . 5104."

621. Under heading "Heat and Light—Officers" on lines 1 and 2, strike out subindex "Pay officer, Baltimore, Md., may maintain residence in Washington, D. C., . . . 5223."

624. Under heading "Honorable Discharge Gratuity," subindex "Fleet Naval Reserve" on lines 2 and 3, strike out "Enlisted man in Navy enrolled in, within, and discharged from, and again enlisted in regular Navy within, entitled to" and substitute the following: "Enlisted man in Navy enrolled in Fleet Naval Reserve, within four months after discharge, who again reenlists in regular Navy within prescribed period, entitled to . . . 5423."

626. Under heading "Hospital Fund," subindex "Absence without leave deducted from checkages for absence without leave" on lines 1 and 2, strike out "for absence without leave."

632. Under heading "Longevity Pay—Officers," subindex "Marine Corps, an officer in, holding temporary commission, is not" on line 20, strike out "is not."

632. Under heading "Longevity Pay—Officers" on lines 26 and 27, strike out subindex "Navy, officers in, not entitled to count prior service, so as to entitle them to constructive service pay, although" and substitute the following: "Navy, officers in, constructive service pay . . . 6021."

635. Under heading "Marine Corps Reserve" on line 11, set in and line up subindex heading "Classes, six general."

635. Under heading "Marine Corps Reserve" on line 17, set in and line up subindex heading "Court-martial."

635. Under heading "Marine Corps Reserve," subindex "Employed in other branches of the Government service, except, may" on line 32, strike out "except, may."

639. Under heading "Fleet Marine Corps Reserve," subindex "Class 1 (c): Hospital fund—Not deducted from, but from" on line 5, strike out "but from" and comma after "from."

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639. Under heading "Fleet Marine Corps Reserve," subindex "Class 1 (d): Hospital fund—Not deducted from, but from" on line 5, strike out "But from" and comma after "from."

651. Under heading "Pay, Enlisted Men" on line 3, correct spelling of "allotments."

652. Under heading "Pay, Enlisted Men" on line 4, insert comma after the word "prosecute."

653. Under heading "Pay, Enlisted Men" on line 21, substitute "Ration" for "Rations."

655. Under heading "Pay, Officers" on line 24, substitute "Rate" for "Rated."

667. Under heading "Promotion of Officers" on line 1, strike out subindex "Acceptance, two certified copies of, to accompany first voucher . . . 8806."

671. Under heading "Recruiting" on lines 18 and 19, strike out subindex "Itinerary recruiting duty, entitled to lodgings for periods not longer than seven days' duration . . . 9327."

671. Under heading "Recruiting" on line 22, strike out subindex "Lodging, at Government expense . . . 9327."

672. Under heading "Request for Credit and Checkage," subindex "Certified to, to be, by pay officer only" on line 3, strike out "to be" and comma after "be."

673. Under heading "Retired Enlisted Men," subindex "Checkages for hospital subsistence, begins with and included" on line 12, strike out "begins with and included" and substitute "manner of checking."

678. Under heading "Retired Officers—Active Duty," subindex "Detailed to active duty, act of August 29, 1916, applies to all cases of officers, whether of line or otherwise, that are" on line 21, strike out "that are."

681. Under heading "Rewards," subindex "Checked against accounts, to be" on line 3, strike out "to be."

683. Under heading "Service Record Book," subindex "Post exchange, entry of, in" on line 2, correct spelling of "exchange."

694. Under heading "Vouchers," subindex "Briefed in pay office, to be," line 1, strike out "to be."

JOHN A. LEJEUNE,
Major General Commandant.

Approved June 1, 1922.
THEODORE ROOSEVELT,
Acting Secretary of the Navy.

WASHINGTON : GOVERNMENT PRINTING OFFICE : 1922

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